

Annual Budget Report 2020



City of
Liberty
missouri

CITY OF LIBERTY, MISSOURI
FISCAL YEAR 2020 BUDGET
TABLE OF CONTENTS

Principal Elected & Appointed Officials	3
City Council Strategic Goals	4
Organizational Chart	6
Budget Message	8
Fiscal Policies	44
Recap of Revenue	49
General Fund	66
General Fund Summary	67
General Fund Revenues	70
General Fund Expenditures	74
City Council	75
Administration Department	76
Human Resources Department	89
Finance Department	93
Police Department	97
Fire Department	111
Parks Community Services (Aging) Department	122
Public Works Department	129
Planning & Development Department	137
Information Technology Services Department	145
City Wide	152
Park Fund	160
Special Revenue Funds	185
Fairview Cemetery Trust Fund	186
Mt. Memorial Cemetery Trust Fund	188
Frank Hughes Memorial Library Trust Fund	190
Transient Guest Tax Fund	192
Police Training Fund	194
Police Inmate Security Fund	196
Cemetery Maintenance Fund	198
Loss Control Fund	200
Public Safety Sales Tax Fund	202
TIF Funds	204
Enterprise Funds	217
Utilities Department	218
Water Operating/Water Capital Funds	228
Wastewater Operating/Wastewater Capital Funds	242
Wastewater Treatment Facility Fund	255
Sanitation Fund	257
Capital Funds	259
Capital Sales Tax Fund	260
Transportation Sales Tax Fund	269
Park Sales Tax Fund	272
Economic Development Fund	277
Capital Construction Bond Fund	285
Fire Sales Tax Fund	288
Cable Reserve Fund	295
Human Resources	297
Budget Glossary & General Information	306

CITY OF LIBERTY, MISSOURI
LIST OF PRINCIPAL ELECTED AND APPOINTED OFFICIALS
AS OF JANUARY 1, 2020

ELECTED OFFICIALS

TITLE	NAME
Mayor	Lyndell Brenton
Council Member, First Ward	Paul Jenness
Council Member, First Ward	Harold A. Phillips
Council Member, Second Ward	Greg Duncan
Council Member, Second Ward	Rae Moore
Council Member, Third Ward	Jeff Watt
Council Member, Third Ward	Kevin Graham
Council Member, Fourth Ward	Michael Hagan
Council Member, Fourth Ward	Gene Gentrup

APPOINTED OFFICIALS

Municipal Court Judge	Thomas C. Capps
Municipal Prosecutor	Thomas C. McGiffin
Assistant Municipal Prosecutor	Mary M Parrish
City Administrator	Curt Wenson
Assistant City Administrator/Finance Director	Dan Estes
Deputy City Clerk	Janet Pittman
Economic Development Director	Karan Johnson
Fire Chief	John Mills
Human Resources Director	Amy Blake
Information Technology Services Director	Wade Thomas
Parks & Recreation Director	BJ Staab
Police Chief	James Simpson
Public Works Director	Interim - Bruce Neidholdt
Utilities Director	Andy Noll
Planning & Development Director	Katherine Sharp



STRATEGIC GOALS

Commit to a well-managed, quality new growth and redevelopment effort consistent with the guidance provided by Liberty's plans and community values.

- Complete South Liberty Parkway.
- Complete the Triangle.
- Encourage residential, commercial, and industrial development, particularly along South Liberty Parkway.
- Encourage development of innovation/science and technology business parks.
- Evaluate redevelopment opportunities along Highway 291 corridor.
- Evaluate funding opportunities for encouraging refurbishing of older neighborhoods throughout the city.
- Begin master planning north Liberty, preparing for future growth.

Maintain and expand infrastructure in a timely and fiscally responsible manner.

- Adopt a Capital Improvements Plan that will review, prioritize, and develop implementation plans for the construction and maintenance of water, sanitary and storm sewer, street, and trails infrastructure needs throughout the City of Liberty.
- Develop and adopt a Comprehensive Funding Plan necessary to implement the Infrastructure Master Plan.

Improve the City's economic vitality and tax base in order to fund current and projected service and capital needs.

- Adopt a 3.375 cent Use Tax - This would modernize the revenue stream, with the trend of online shopping growing every year, it is anticipated that sales tax revenues will decline. The Use Tax revenues will help fund improvements within our Parks and recreation department, enhancements to our Community Center, and the building of a new animal shelter.
- Encourage sustainable commercial/sales tax revenue producing development throughout the city.
- Improve and enhance interchanges and nearby development to facilitate travel into Liberty.

Encourage civic education, involvement, and collaboration.

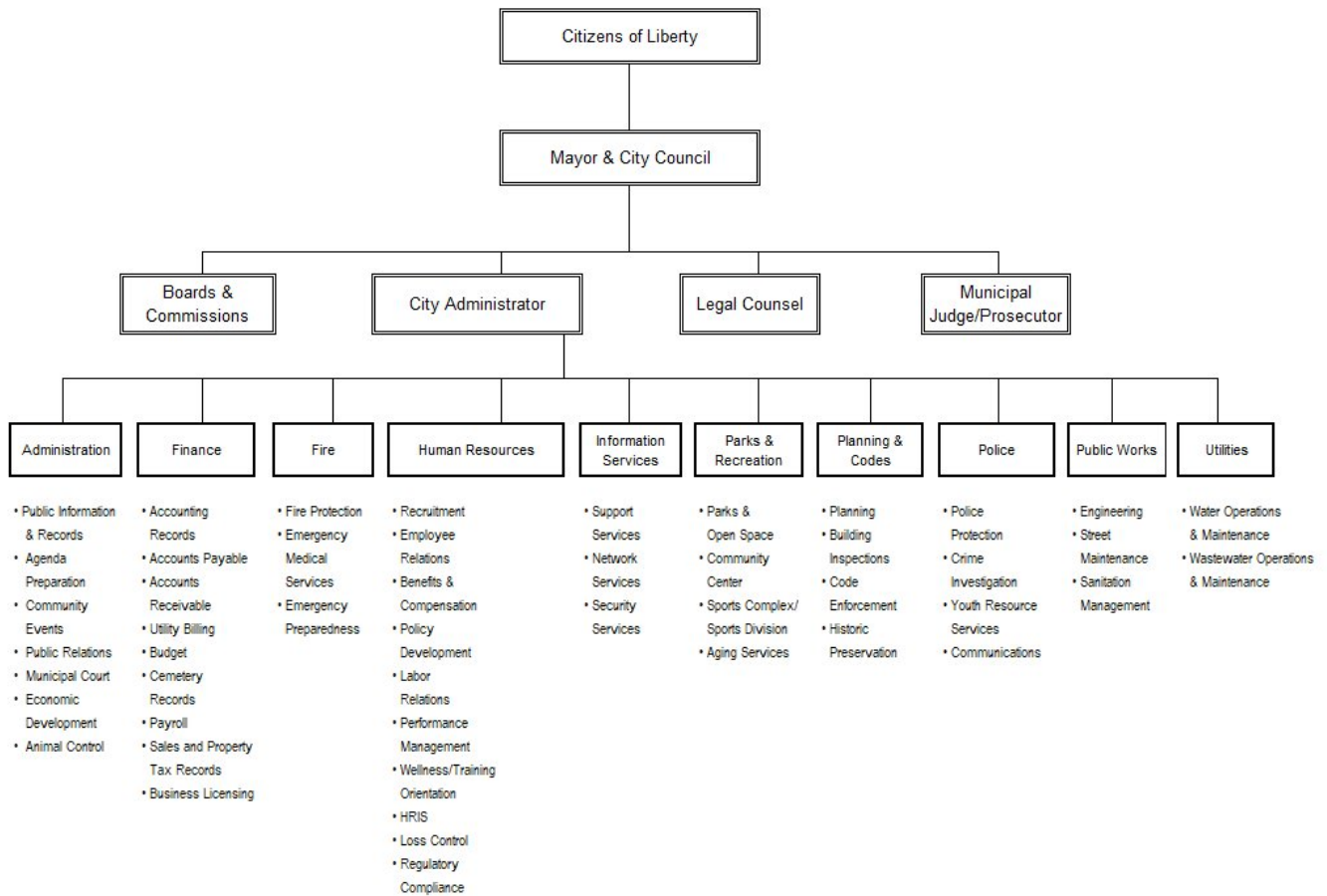
- Explore and expand social media communication opportunities and strategies.
- Find additional methods to disseminate information throughout the City of Liberty working with our community partners like William Jewell College, Liberty Hospital, and the Liberty School District.
- Enhance programming on the City's cable channel.
- Provide additional opportunities for input from citizens and stakeholders.
- Work with other organizations to gain their support of proposed community projects.

Retain, promote, and enhance the distinctive character and civic amenities of the City of Liberty.

- Improve the Downtown Square by encouraging Historic Downtown Liberty, Inc. to create new dollar resources.
- Implement programs to enhance the unique nature of the City's historic districts.
- Encourage formation of neighborhood associations.
- Encourage neighborhood beautification; i.e., plantings, "green and clean" activities, public art, etc.

Enhance/increase City services by:

- Attracting, developing and retaining committed professional city employees.
- Planning for, constructing, and maintaining required municipal facilities associated with growth of the community and meeting the needs of its professional staff and employees.



AWARD FOR DISTINGUISHED BUDGET PREPARATION

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **City of Liberty, Missouri**, for its Annual Budget for the fiscal year beginning **January 1, 2019**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Liberty
Missouri**

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morrell

Executive Director

BUDGET MESSAGE



December 9, 2019

Honorable Mayor and Members of the City Council:

For your consideration is the proposed 2020 budget for the City of Liberty. The Budget Committee and City staff have spent numerous hours discussing and analyzing Liberty's overall fiscal position to create a budget that maintains service levels for 2020. Though revenue and expense budgets were built realistically with consensus from Administration and the Budget Committee, it must be understood that they are forecasts and not absolutes. As such, they will need to be monitored closely in 2020, and we make that commitment.

The following will present discussion on select City of Liberty budgets and will expand on the Council Action Report for the 2020 budget adoption. Attachments providing budgetary details are also provided.

2020 HIGHLIGHTS

For 2020, City revenues budgets are expected to show a continued growth with core revenues equaling and/or exceeding prior year levels. However, this improved revenue position has not kept pace with possible growth in expenditures. Confronted with this revenue reality, there could have been the temptation to categorically raise fees, property taxes and charges. Giving consideration to the impact on Liberty residents, care was taken to only address revenue adjustments when there were not any other options. Council could have raised City property tax rates to the maximum allowed under State law, but opted in 2019 to establish the levy rate at a Taxpayer Inflationary Growth of 1.9%, which with the growth in the property tax base resulted in a slight increase in revenues. Aside from planned 2020 adjustments to water, wastewater and solid waste user fees, all other fees and charges assessed to Liberty residents will stay at 2019 levels.

In April 2018, the voters approved a Use Tax for the City. The current rate of this new tax is 3.375% and is applied to all retail sales that qualify under Missouri State law governing this revenue source. This revenue source is a General Fund revenue item. Specific capital expenditures (new Animal Shelter, new Parks maintenance operation center and Neighborhood Park improvements) have been completed/will be completed in 2020. These projects are resourced through the issuance of 2018 special obligation bonds. The debt service for these capital projects will be paid from use tax funds. Beyond providing debt service funding, the use tax represents a significant modernization of General Fund revenues. With the continual transition of retail sales from "brick and mortar" sales to online sales, the City is excited to have the use tax as a revenue for the future. Project 2019 revenues not required for debt service and capital expenditures will be used to support General Fund operations.

2020 provide closure to most of the City's planned large road infrastructure projects. Beyond those use tax projects described above, the City will see the completion of I35 Interchange - Kansas Street - M291 Project. Starting in 2020, CIP focus will switch to a maintenance mode. However, the City will continue to seek

grant/partnership activities for future large projects. Staff believe future available funding matches will be available if such awards are granted.

For 2020, employee compensation adjustments are budgeted at a 3% across the board increase for all personnel not covered by the Public Safety Sales Tax Fund. The 3% adjustment helps the City remain competitive in retaining the quality employees that provide the high level of services our citizens expect. The Public Safety Sales Tax Fund provides for step plan increases for covered Fire and Police positions. More discussion of activities in that fund will be provided in that section of this memo.

TOTAL BUDGET SUMMARY

The following table presents the 2020 revenue, expenditures, and inter-fund transfers for the City's total proposed operating and capital budgets:

Fund	2020 Revenue	2020 Expenditure
General Fund	20,033,059	20,894,111
Transient Guest Tax Fund	318,000	323,840
Economic Development Sales Tax Fund	2,060,610	2,713,723
Public Safety Sales Tax Fund	2,747,480	2,759,926
Capital Sales Tax Fund	3,179,030	3,260,464
Transportation Sales Tax Fund	2,404,400	1,435,614
Park Sales Tax Fund	1,190,950	561,450
Park Sales Tax Bond Fund	—	103,005
Fire Sales Tax Fund	1,498,175	1,433,970
Cable System Fund	500	6,535
Park Operating Fund	4,149,891	4,802,686
Police Training Fund	10,660	9,500
Police Inmate Security Fund	4,600	5,500
Cemetery Maintenance Fund	36,960	63,150
Fairview Cemetery Trust Fund	11,850	—
Mt. Memorial Cemetery Trust Fund	650	—
Frank Hughes Memorial Trust	500	—
Loss Control Fund	100,060	214,800
TIF Bond Projects	2,044,055	2,086,364
TIF Pay Go Projects	2,755,450	2,755,450
Liberty Commons TIF	3,451,181	2,222,583
Water Fund	5,993,178	6,238,053
Water Capital Fund	24,000	2,864,782
Wastewater Fund	10,383,247	8,205,118
Wastewater Capital Fund	25,000	3,741,429
Solid Waste Fund	1,846,350	1,869,200
Total Before Transfers	\$ 64,269,836	\$ 68,571,253
<u>Interfund Transfers</u>		
General Fund	972,020	67,750
Transient Bed Tax Fund	—	2,000
Economic Development Sales Tax Fund	629,820	—
Transportation Fund	—	944,320
Capital Sales Tax Fund	—	303,010
Park Sales Tax	—	642,052
Park Operating Fund	701,792	49,000
PFA Construction-Sports Complex	—	—
Frank Hughes Memorial Trust	—	500
Fire Sales Tax	—	315,000
Cemetery Maintenance Fund	75,750	47,750
Fairview Cemetery Fund	—	7,350
Mt. Memorial Fund	—	650
Water Fund	—	1,082,000
Water Capital Fund	1,082,000	—
Wastewater Fund	—	1,000,000
Wastewater Capital Fund	1,000,000	—
Total Transfers	\$ 4,461,382	\$ 4,461,382
Total Including Transfers	\$ 68,731,218	\$ 73,032,635

GENERAL FUND

As noted previously, development of the General Fund budget has and will continue to be a challenge. The City continues to see growth in certain revenues (Sales Tax, Use Tax and Development related fee), but continues to experience revenue degradation in others (Telecom Franchise Fees). The proposed 2020 revenue budget has been prepared with Administration and Budget Committee consensus. The City expenditures will see increases predominately due to employee compensation, market-driven health insurance and other employee benefit costs increases and additional debt service costs resulting from the purchase of IT and Police capital equipment.

The General Fund accounts for the primary day-to-day activities of the City, such as police protection, fire safety, ambulance service, public works including street maintenance, code enforcement, aging services, and all general administration of the City. Primary support for these activities comes from property taxes, sales tax, utility franchise fees and other taxes. Court fines, charges for services including permitting, licenses, and ambulance transport charges provide additional revenue support.

The 2020 General Fund Budget does represent a positive budget, with revenues of \$21,005,079 and expenditures of \$20,961,861.

The following provides budgetary detail and discussion on the 2020 General Fund.

Revenues **Comparative Table**

	2018 Actual	2019 Forecast	2020 Budget
PROPERTY	4,702,543	4,352,465	4,413,986
FRANCHISE FEES	3,595,313	3,333,700	3,355,000
SALES TAXES	4,765,311	4,730,861	5,116,698
USE TAX	983,456	1,935,000	2,000,000
OTHER TAXES	1,274,821	1,261,000	1,261,000
LICENSES & PERMITS	472,588	550,600	442,200
OPERATING GRANTS	596,049	639,220	598,753
CHARGES FOR SERVICES	1,083,810	1,278,522	1,148,422
INTEREST	53,169	100,000	75,000
FINES & FORFEITURES	337,490	335,768	336,600
MISCELLANEOUS	1,742,232	1,277,070	1,285,400
TRANSFERS IN	893,530	872,020	972,020
TOTAL	20,500,312	20,666,226	21,005,079

Discussion

2020 General Fund Revenue Highlight:

- All revenues are believed to be realistically budgeted.
- Total budgeted 2020 revenues show a favorable balance of \$338,854 when compared to the 2019 forecast.
- Property taxes for 2020 are budgeted at a favorable level when compared to 2019 and are anticipated to show \$61,521 increase in revenue growth due to an increase in assessed property values and new construction.
- Sales Tax Revenue for 2020 is budgeted at \$5,116,698 is \$385,837 favorable to the 2019 forecast.
 - The 2020 budget reflects a mature sales tax base within the City of Liberty and includes the additional impact of Liberty Commons.

- Use Tax Revenue for 2020 is budgeted at \$2,000,000 or an increase of \$65,000 from 2019 forecast.
- Franchise Fees Revenue for 2020 is set at \$3,355,000 are favorable to the 2019 forecast by \$21,300.
 - Projections assume more normal winter heating and summer cooling seasons; while also taking declining mobile phone, telephone and cable tv franchise fees into consideration.
- Transfers In for 2020 transfers are set at \$972,020 show an increase of \$100,000 from the 2019 forecast.
 - The budget for Transfer In's increased primarily due to an increase of the transfer in from the Capital and Transportation Sales Tax Fund. This increase is to help cover costs associated with additional street lights within the new housing and commercial developments within the City of Liberty.
- Utility Overhead Fees for 2020 reflect a \$358,400 budget this budget amount reflects calculations of non-direct allocated expenditures paid in the General Fund for support of the Water and Sanitary Sewer Funds.
 - For 2020, this transfer amount do not reflect any increases. This transfer initially increased in 2018, to properly account for an increase of costs within the General Fund for its day to day assistance to the Wastewater Treatment Plant.

Expenditures **Comparative Table**

	2018 Actual	2019 Forecast	2020 Budget
Salaries and Benefits	15,252,270	15,777,656	16,588,461
Non-Salary Expenses	4,094,573	4,619,731	4,571,985
Capital Expenditures	1,165,195	1,943,578	1,896,400
Less: PSST Salary and Benefits	(1,341,865)	(1,598,456)	(2,094,984)
Total All Costs	19,170,173	20,742,508	20,961,862
Total General Fund	19,170,173	20,742,508	20,961,862
Mayor and Council	188,783	205,424	219,474
Administration	1,217,375	1,291,278	1,356,368
Human Resources	281,442	323,093	441,824
Finance	810,411	895,361	798,881
Police	5,396,711	5,694,560	5,704,031
Fire	4,965,467	5,086,303	5,079,727
Aging Service	339,619	377,916	400,206
Public Works	2,498,329	2,792,565	2,898,763
Planning	757,792	804,565	848,821
Information Services	2,399,633	2,691,671	2,644,754
City Wide	314,613	579,771	569,013
	19,170,173	20,742,508	20,961,862

Discussion

The proposed 2020 General Fund Budget is set at \$20,961,861. Like prior year budget submittals, staff was not asked to submit an "optimal budget" (defined as a budget that addresses new program and additional staffing), as we knew that 2020 revenue constraints did not allow for such considerations.

As such the 2020 General Fund Budget should be considered a "maintenance of effort" budget. Services provided in 2019 will be maintained in 2020.

The following prioritizations were made within the 2020 budget:

- As employees are our primary service providers and quality employees equate to quality services, the Management Team was determined to make all efforts to retain existing staff and felt that providing an employee compensation increase in 2019 was a priority.
- Compensation budget elements
 - Proposes a 3% salary adjustment
 - Assumes a 10% mid-year cost increase for health insurance/other benefits and maintains the same cost-sharing relationship as 2019
- Certain budget actions were taken within the Salary/Benefit section to reduce the budget
 - Anticipated salary savings due to normal turnover was budgeted as a contra line item
- Additional reductions were made within the Non-salary and Capital lines
 - The Management Team believes these prioritized reductions are manageable in 2020. Sustainability discussions with Management, Budget Committee and Council need to take place in early 2020.

The overall trajectory of the General Fund budget is consistent with the multiple study sessions held with Council. While the numbers may change, the need for the City to have more revenue from growth and/or taxation has not diminished. Nor has the need for us to find collective ways to partner with other agencies in an effort to cost consolidate. In the absence of those items happening, there will be a need in the future to reduce the services and programs that we now offer. This last action would not be desirable for a first-class city such as ours to take.

Fund Balance **Comparative Table**

	2018 Actual	2019 Forecast	2020 Budget
Total Current Core Revenue	18,017,208	18,660,805	18,864,659
Transfers In	1,251,930	1,230,420	1,330,420
Total Core Revenue with Transfers In	19,269,138	19,891,225	20,195,079
From One Time	1,231,171	775,000	810,000
Total Revenue	20,500,309	20,666,225	21,005,079
Salary and Non-Salary Expenditures	17,957,229	18,752,217	18,997,712
Capital Expenditures	1,165,195	1,943,579	1,896,399
Historic Underexpenditures	—	(100,000)	—
Total Expenditures	19,122,424	20,595,796	20,894,111
Transfers Out	47,750	47,750	67,750
Total Expenditure and Transfers	19,170,174	20,643,546	20,961,861
Total Revenue Less Total Expenditures and Transfers	1,330,135	22,679	43,218
Total Ending Fund Balance With Loss Control	4,612,556	4,550,571	4,479,049
Fund Balance Percentage With Loss Control	24.99%	23.75%	23.18%

Discussion

Ending fund balance represents a fiscal safeguard in the event of unforeseen expenditures or the permanent loss of revenues. It is a bridge that allows for either the continuation of current services (unforeseen expenditures) or transition to new revenue realities (permanent loss of revenues). To this end, the City Council has approved a fund balance range of 18% to 22% of revenues. The 2020 budget is above that range at a 23.18% level.

PARK OPERATING FUND

The Park Operating Fund includes four major divisions: Administration, Open Space Management, Sports Programs and Community Center Programs.

Comparative Table

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	486,279	558,421	538,610
Revenues			
Property Tax	828,551	766,868	777,624
Grants	1,000	15,300	—
Sports Complex / Sports Programs	961,253	839,813	1,351,380
Community Center	1,750,713	1,717,148	1,941,140
Charges for Services	13,250	9,740	17,500
Miscellaneous/Other	301,108	50,315	50,250
Miscellaneous/Other - Solar Rebate	—	38,610	—
Interest	14,557	20,640	12,000
Transfer from the Cemetery Maintenance Fund	47,750	47,750	47,750
Park Sales Tax Transfer	413,597	607,541	642,052
Transfer in from the Transportation Sales Tax Fund	11,415	11,140	11,490
Frank Hughes Library Interest	595	500	500
Total Revenues	4,343,789	4,125,365	4,851,686
Total Resources	4,830,068	4,683,786	5,390,296
Expenditures			
Administration			
Employee Compensation	277,051	342,944	358,789
Non-Salary	91,348	123,732	116,150
Transfers	49,000	49,000	49,000
Park Foundation			
Non-Salary	—	—	—
Frank Hughes Library			
Non-Salary	1,209	1,696	2,044
Park Maintenance			
Employee Compensation	509,591	519,818	556,308
Non-Salary	148,376	138,387	142,668
Sports Programs			
Employee Compensation	515,291	513,006	649,601
Non-Salary	737,462	534,731	879,520
Community Center			
Employee Compensation	1,154,752	1,301,723	1,425,822
Non-Salary	787,567	620,139	671,784
Transfers Out to Park Operations	—	—	—
Total Expenditures	4,271,647	4,145,176	4,851,686
Revenue Over/(Under) Expenditures	72,142	(19,811)	—
Ending Fund Balance	558,421	538,610	538,610
Less: Encumbrances/Reservations	—	38,610	38,610
Unreserved Ending Fund Balance	558,421	500,000	500,000
Fund Balance Percent - % Revenue	12.9%	12.12%	10.31%

Discussion

This year's budget was developed with the continued focus to provide a clearer view on program revenues/expenditures using the process titled "Park Accounting" developed in 2013. The Parks Department is committed to maintaining the high level of public parks with basic core services, while providing quality recreation opportunities for the citizens and improving community partnerships.

This operational budget should also be considered a "maintenance of effort" budget. While basic services are being maintained and being refined to be more efficient, no service expansions have been funded. Certain Park improvements are being made in 2020 through the Park Sales Tax Budget. Those capital items will be discussed in that section.

Parks Accounting

As noted, the Parks Budget was restructured in 2013 to better allocate program expenditures and provide a truer representation of program bottom-lines, assist management with a more accurate budget for management purposes and allow for a redirection of the Park Sales Tax subsidy.

To accomplish this effort, Parks management was required to review position and non-salary expenditures and determine which program segments these costs were actually benefiting. Prior to this review, certain salary and non-salary expenditures were budgeted in the Administration's segment only. Additionally, certain Open Space Management program expenditures were fully captured within that budget location, when in fact the services were provided for the Sports and Community Center programs. The review process led to the reallocation of both salary and non-salary administrative costs to the other programs' budgets.

Park Department Priorities

The following summary provides the 2020 mission and goals for the Parks Department:

Mission/Vision

- Staff mission remains "Creating Community Connections"
- Implementing the Park Board's Vision - "Liberty, a Destination"

Goals/Objectives

- Complete Use Tax Funded Projects
- Continue Capital Improvement Plan
- Work oward the Trails Master Plan
- Continue seeking partnerships to enhance programs, services, and improvments
- Keep positive momentum for Parks within the community, Enrich the lives of the residents
- Quality of Life

Financial

The 2020 Parks Fund is balanced. Park revenues are budgeted at 4,851,686 and expenditures are budgeted at \$4,851,686. The 2020 budget continues the recognition of services performed by Parks for the benefit of City cemeteries. The Parks Accounting analysis documents \$47,750 in salary costs expended by Parks for our cemeteries. With this information, Parks will be kept whole in 2020 by the receipt of General Fund resources.

The fund balance requirement for the Parks Department speaks to a percentage range of 10% to 14%, with a goal of 12%. The 2020 budget is at the desired level of 10.31%.

PUBLIC SAFETY SALES TAX FUND

In April 2017, the voters approved a ½ cent Public Safety Sales Tax. The Public Safety Sales Tax will be used to fund 3 additional Firefighters/EMTS and 4 additional Police Officers. Effective October 1, 2017 a new salary structure was implemented for Firefighters and Certified Police Officers and compression adjustments were provided for this categorized staff. Implementation of a five year step plan with 2017 being considered the first year will provide a 3% salary adjustment thru 2021. The General Fund will maintain 2016 salary funding levels for both Fire and Police and all step plan and benefit cost increases will be a cost to the Public Safety Sales Tax. All new positions for Fire and Police in 2018 will be charged directly to Public Safety Sales Tax. A committee that consists of four Citizens, four Union Representatives, one Council Member and both Chiefs was developed. They will meet once a year to ensure the funds that pertain to the Public Safety Sales Tax are being spent as the voters intended them to be used.

The initial five-year plan has not kept starting salaries for Liberty's covered public safety personnel at needed market levels. Understanding the problem, the Budget Committee will meet in January 2020 to start discussions on this topic to better understand possible options.

Comparative Table

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	329,158	1,373,349	2,114,453
Revenues			
PSST Sales Tax	2,679,068	2,673,520	2,747,480
Interest	13,457	8,500	—
Total Revenues	2,692,525	2,682,020	2,747,480
Expenditures			
Police			
Total Police Expenditures	142,828	126,706	397,852
Fire			
Total Fire Expenditures	163,641	215,754	267,090
Total All Expenditures	306,469	342,460	664,942
PSST Base Position Salary Costs			
Total PSST Base Position Salary Costs	1,341,865	1,598,456	2,094,984
Total Expenditures and Transfers	1,648,334	1,940,916	2,759,926
Total Revenue Favorable/(Unfavorable) to Expenditures	1,044,191	741,104	(12,446)
Total Ending Fund Balance	1,373,349	2,114,453	2,102,007

Discussion

Committee Coordination

The 2020 PSST Budget was reviewed by the PSST Oversight Committee. That committee found the budget submittal consistent with voter intent.

CAPITAL IMPROVEMENT PROGRAM (CIP)

The Roadway CIP represents the primary funding source for City non-utility, street and road infrastructure requirements. The CIP is comprised of three funds, the Transportation, Capital and Economic Development Sales Tax Funds, which combine their respective resources to accomplish a unified source of street and road infrastructure funding. Those items funded from the Economic Development Sales Tax Fund must be associated with economic development opportunities. In addition to the sales tax revenues, the CIP utilizes County Road Levy/Road District Funds and grants as additional primary revenue sources.

The City has constructed the CIP to encompass a five-year period. It attempts to reconcile the voter communications made at the time of the November 2008 election, which authorized the extension of the sales tax funding sources, to current economic realities, infrastructure requirements and grant opportunities. Further, the CIP blends a mix of pay-as-you-go projects with long-term bonding. While establishing a five-year spending plan, it also provides for the 2020 budget and commits the City to multi-year spending requirements beyond the five years.

The local revenues described above have been budgeted realistically. With these funds, the City will leverage Federal/State grant funds, as they become available.

Projects from the Transportation and Capital Sales Tax Funds total \$40.94 million and are:

2020 - 2025 CIP Expenditures

\$17.40M - Pay As You Go

- \$10.58M - Street Restoration/General Transportation Improvements/Street Maintenance Supplies
- \$2.40M - Public Works Equipment - Building Maintenance
- \$1.35M - Storm Water Improvements
- \$1.18M - Capital Engineer/Street Maintenance Workers
- \$0.46 - Transportation Enhancement Projects
- \$0.30M - KCATA (\$0.049 annually)

\$0 - Major Roadway Projects

- All promised projects except I35 - Kansas Street - M291 completed and it is in process

\$3.26M - Transfers Out to General Fund

- Provides for support of Public Works expenses incurred in the General Fund

\$19.95M - Debt Service/Loan Costs

\$0.32M - Bond Projects (City Hall Roof)

TRANSPORTATION SALES TAX FUND

The Transportation Sales Tax Fund is one of the funds comprising the CIP.

This budget segment is funded primarily by a Transportation Sales Tax. In addition to these revenue sources, federal grants will be/may be utilized.

In November 2008, voters approved increasing the ¼-cent Transportation Sales Tax to a ½-cent. Further, they approved extending this tax until December 2030.

The following provides budgetary detail and discussion on the **2020 Transportation Sales Tax Fund**.

Comparative Table

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	944,536	904,455	826,935
Revenues			
Transportation Sales Tax	2,686,535	2,677,860	2,769,980
Sales Tax Transfer	(432,516)	(442,320)	(365,580)
Interest	5,395	—	—
Miscellaneous Income	21	—	—
Total Revenues	2,259,435	2,235,540	2,404,400
Total Resources	3,203,971	3,139,995	3,231,335
Expenditures			
Pay-As-You Go			
Salary & Benefits	—	—	99,960
Capital Equipment			
MoDOT Flintlock Payback	513,588	513,600	—
Service Fees	213	—	—
Street Maintenance	444,583	400,000	397,500
Chip Seal Program	—	—	65,000
Pavement Marking Program	—	—	30,000
Sidewalk Replacement Program	—	—	50,000
New Sidewalk Program	—	—	200,000
Traffic Signal Upgrades	—	—	30,000
City Landscaping Funds - Parks (BJ)	15,002	15,930	16,170
Park ROW/Public Parking Mowing Contract (Noll)	66,655	77,280	7,500
City Transportation Enhancement Funds	2,653	50,000	100,000
KCATA Bus Service (Funderburk)	48,232	50,650	56,794
Total Capital Outlay	1,090,926	1,107,460	952,964
Transfers Out			
Total Transfers	1,208,590	1,205,600	1,327,010
Total Expenditures and Transfers	2,299,516	2,313,060	2,379,934
Total Revenue Favorable/(unfavorable) to Expenditures	(40,081)	(77,520)	24,466
Total Ending Fund Balance	904,455	826,935	851,401

Discussion

Committee Coordination

The 2020 Transportation Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found the budget submittal consistent with voter intent.

2020 Financial

Sales tax revenues within any of the Special Purpose Sales Tax Funds are generated on a smaller retail base than the General Sales Tax. These revenues do not include sales tax collections from domestic utilities. For 2020, sales tax revenues are budgeted at \$2,381,900.

Total expenditures and transfers out are proposed to be \$2,379,934. Included in this amount are expenses of \$397,500 in street maintenance, \$7,500 to allow for the contracting of mowing on public right-of-way, \$16,170 for right-of-way landscaping supplies, \$100,000 for City transportation enhancement funds and KCATA bus service contract support in the amount of \$56,794. Transfers out to other funds amount to \$1,327,010. Of that amount \$430,000 and \$191,550 is transferred to the Economic Development Sales Tax Fund as a resource for that fund debt service payments attached to the South Liberty Parkway - Phase II project and Kansas Street Project. An additional Transfer Out in the amount of \$303,010 provides resources to the General Fund for public works functions paid from the General Fund. \$319,890 represents a transfer to the Debt Service subfund for General Obligation Bond payments. Lastly, \$11,490 is transferred to the Parks Fund to support Parks staffing related to public right-of-way landscaping efforts.

Proposed expenditures are favorable when compared to budgeted revenues in a surplus amount of 24,466. This will generate a projected ending fund balance of \$908,772. This fund balance must be carried over into 2021 and be utilized for future debt service payments and possible KCATA cost increases.

CAPITAL FUND

The Capital Sales Tax Fund is the City's other fund comprising the CIP. This fund's primary revenue source is the ½-cent Capital Sales Tax. In addition to sales tax revenues, federal and state funding is leveraged to fund transportation projects. This fund also receives revenues from the County road levy through both direct allocations and funds received from Liberty Special Road District #5.

The following provides budgetary detail and discussion on the **2020 Capital Sales Tax Fund**.

Comparative Table

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	1,284,372	1,403,012	1,320,379
Revenues			
Capital Improvement Sales Tax	2,677,860	2,673,520	2,747,480
TIF Sales Tax Transfers	(442,320)	(436,850)	(365,580)
Clay Co Road Fund - Current Formula - City Direct	169,260	169,260	169,260
Clay County - Sales Tax Distribution - City Direct	60,750	60,750	60,750
Road District - Current Formula	238,000	238,000	219,120
Interest	20,000	20,000	20,000
Miscellaneous Income	—	1,000	—
Debt Issuance Revenue	—	—	328,000
Total Revenues	2,723,550	2,725,680	3,179,030
Expenditures			
Pay-As-You-Go			
Salary and Benefits	79,130	79,687	83,324
Asphalt - Street Repairs	65,000	85,000	75,000
Gravel - Street Repairs	11,500	15,000	11,850
Paint - Street Marking	26,000	26,000	26,780
Chemicals - Storm Drainage	25,000	17,000	25,750
Financial Services	2,760	2,760	2,840
Radio Maintenance	8,700	8,700	8,700
Minor Equipment	—	2,107	—
Public Works Capital Equipment	260,000	275,645	269,000
Liability Insurance	1,380	3,869	4,000
Public Works Capital Equipment - Lease Interest - Radios	1,090	1,090	890
Public Works Capital Equipment - Lease Principal - Radios	6,820	6,820	7,040
Street Restoration - Base	728,000	728,000	708,000
Misc Fees	—	4,800	—
Maintenance Projects-General Transportation Improvements	75,000	64,000	50,000
City Hall West Entrance - Cash	—	—	60,000
City Hall Roof Replacement Payment - Cash Construction Cost	—	—	320,000
City Hall Roof Replacement Payment - Bond Cost of Issuance	—	—	8,000
City Hall Roof Replacement Payment - Debt Service Payment	—	—	35,450
City Hall Exterior Masonry and Sealant Repairs - Cash	—	—	46,000
City Hall Fountain Repairs - Cash	—	—	20,000
Maintenance Barn Generator Automatic Transfer Switch - Cash	—	—	35,000
Maintenance Barn Exterior Improvements - Cash	—	—	25,000
NPDES Expense	10,000	10,000	16,880
Capital Stormwater Improvement Program	320,000	140,000	50,000
Storm water Improvements	—	398,285	645,000
Transfer in to the General Fund	253,010	253,010	303,010
Total Pay-As-You-Go	1,873,390	2,121,773	2,837,514
Transfer to Debt Service Reserve	731,520	686,540	725,960
Total Expenditures and Transfers	2,604,910	2,808,313	3,563,474
Revenue Favorable(Unfavorable) To Expense and Transfers	118,640	(82,633)	(384,444)
Ending Fund Balance	1,403,012	1,320,379	935,935

Committee Coordination

The 2020 Capital Sales Tax budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent. Liberty Road District #5 board members approved the Road District budget, which contains the transfers into the Capital Sales Tax Fund.

2020 Financial

The Capital Sales Tax Fund is separated for budget management purposes into two major categories - 1) Pay-As-You-Go/Debt Service and 2) Bond Projects. Total 2020 resources for the Capital Sales Tax from all sources are budgeted at \$3,179,030. Capital Sales Tax revenues account for \$2,381,900 of the total. Combined County Road Levy and Road District revenues are anticipated to be \$469,130. Anticipated revenue from debt issuance is projected to be \$328,000.

Total proposed expenditures and transfers from all sources for 2020 are expected to be \$3,613,474. Of that amount, Pay-As-You Go expenditures, inclusive of street maintenance expenditures, amount to \$2,887,514. Debt Service amounts are budgeted at \$725,960.

Income unfavorable to expenditures will show a combined deficit of (\$434,444). End of the year fund balance is projected to be \$923,368. City fund balance policy requires the reservation of \$1.0M in available CIP funds for emergencies. Those reservations are found within the Capital Sales Tax fund balance.

FIRE SALES TAX FUND

Authorized under RSMo 321.242 and approved at ¼-cent, the Fire Sales Tax is a supplementary source of funding for fire operations within the City of Liberty, but is the primary source of Fire capital funding.

The following provides budgetary detail and discussion on the 2020 Fire Sales Tax Fund.

Comparative Table

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	3,932,373	1,481,862	1,087,192
Revenues			
Fire Sales Tax	1,343,775	1,336,760	1,374,710
Sales Tax Transfers	(213,171)	(218,430)	(182,790)
Interest	39,163	34,442	100
Sale of Public Property	197,689	5,000	5,000
Miscellaneous Revenue (Hosp. Contract - GEMT)	—	251,338	251,338
Lease Proceeds	49,817	49,817	49,817
Total Revenues	1,417,273	1,458,927	1,498,175
Expenditures			
Salary and Benefits	—	—	140,040
Financial Fees (GEMT)	27,840	61,365	27,840
Building Maintenance	25,654	24,300	6,000
Minor Equipment	—	15,500	15,000
Cost of Issuance 2014 Lease	—	—	—
Lease Principal 2014 Pumpers	214,000	218,000	222,000
Lease Interest 2014 Pumpers	27,094	22,793	18,420
2017 Ambulance Purchase	1,000,128	—	—
Debt Service Fees	172	—	—
Vehicles - Other	—	50,360	52,600
Capital Equipment	73,736	50,000	60,000
COMPUTER EQUIPMENT	—	61,400	65,000
Construction	1,600,768	347,871	140,000
Construction Lease Principal 2014	67,000	68,000	70,000
Construction Lease Interest 2014	8,502	7,156	5,790
Transfer to Debt Service	486,380	611,852	611,280
General Fund Transfer	336,510	315,000	315,000
Total Expenditures	3,867,784	1,853,597	1,748,970
Total Revenue Over(Under) Expenditures	(2,450,511)	(394,670)	(250,795)
Projected Ending Fund Balance	1,481,862	1,087,192	836,397

Discussion

Committee Coordination

The 2020 Fire Sales Tax Budget was reviewed by the Citizen Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent.

2020 - 2025 CIP Expenditures

\$9.184M - Total Expenses

- \$2.57M - 2017 Fire Station construction projects debt service - 2027 Payoff
- \$1.37M - Transfer to the General Fund - continuation of salary support
- \$0.96M - 2015 purchase of three fire pumpers debt service - 2023 pay off
- \$0.91M - 2019 Salary and Benefits (New Position from GEMT funds)
- \$1.26M - Equipment and vehicles - Pay-as-You-Go

- \$0.63M - Building construction and maintenance
- \$0.73M - Future ambulance debt service
- \$0.30M - Future pumper debt service
- \$0.30M - 2014 Fire Station construction projects debt service - 2023 pay off
- \$0.17M - GEMT payment

Financial

The 2020 budget represents the continuation of the process where the majority of sales tax revenues are retained in the Fire Sales Tax Fund. Prior to 2011, the majority of revenue generated by the ¼-cent Fire Sales Tax was transferred to the General Fund to support expanded fire staffing levels found in that fund. This left little within the Fire Sales Tax Fund to secure capital equipment and fund the maintenance of fire stations. This action is consistent with voter communications held in 2008.

The 2020 Fire Sales Tax revenue budget is budgeted at \$1,498,175 and is comprised of \$1,191,920 in sales tax revenues, \$5,000 from the sale of retired equipment and \$301,155 from Liberty Hospital Cract and GEMT (Ground Emergency Medical Transport) Program. 2020 represent the second year of participation in the GEMT program. The Ground Emergency Medical Program is a voluntary program that allows for the reimbursement of uncompensated costs to eligible GEMT providers who provide qualifying emergency ambulance services to Department of Social Services, MO HealthNet participants. With the revenue that is generated from the GEMT program, the Fire Sales Tax is able to create a new position that will be knowledgeable with the GEMT program.

Budgeted expenditures and transfers total \$1,748,970. They are comprised of \$140,040 in Salary and Benefits for the new position; \$927,489 in debt service payments, a \$315,000 transfer into the General Fund to support fire staffing, and \$366,440 for the acquisition of other capital equipment, building maintenance and fees for the GEMT program .

Comparing revenues to expenditures, you will find a unfavorable deficit balance of (\$250,795). The 2020 anticipated fund balance is \$836,397. That amount will be carried over for future year usage.

PARK SALES TAX FUND

The Park Sales Tax is authorized under RSMo. 644.032. While this tax can have a dual purpose of providing a taxation source for storm water improvements and/or support for local parks, the City's ballot language was for a ¼-cent Park Sales Tax. As approved, this tax can only be used for Park purposes. It should be clarified that while the City has accounted for this tax as a "capital" tax, use of the funding source is not limited to just capital, but can be for both capital and operational costs.

In 2015, the City issued \$1,400,000 in Special Obligation Bonds for certain Park improvement projects. With this a separate bond fund has been established to account for these items. The debt service costs associated with the bonds are captured in the Pay-As-You-Go section of the Park Sales Tax Fund.

The following provides budgetary detail and discussion on the 2019 Parks Sales Tax Fund Pay-As-You Go sub-fund.

Comparative Tables

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	245,548	488,671	554,849
Revenues			
Sales Tax	1,343,775	1,336,760	1,373,740
Sales Tax Transfers	(213,171)	(218,430)	(182,790)
Interest	4,465	—	—
Parks LWCF Grant - DNR	6,000	—	—
Sale of Public Property	2,865	—	—
Misc	32	—	—
Total Revenues	1,143,966	1,118,330	1,190,950
Pay Go Expenditures			
Park Fund Transfer - Parks	190,884	298,550	319,845
Park Fund Transfer - Community Center	116,687	152,250	148,466
Park Fund Transfer -Sports Complex	106,026	169,030	173,741
2015 Special Obligation Bond Principal	90,000	90,000	90,000
2015 Special Obligation Bond Interest	30,644	28,844	27,050
2018 Special Obligation Bond Principal	—	5,000	15,000
2018 Special Obligation Bond Interest	—	14,621	15,400
Debt Service Fees	106	—	—
City Park Improvements	—	94,907	—
CC Lease Interest	5,100	—	—
CC Lease Principal	170,000	—	—
Trail System Maintenance	35,132	100,000	50,000
Project: Trail design and Costing	—	—	—
Project: Land Acquisition (neighborhood park)	7,180	—	—
Project: Bennett Park Tennis Resurfacing	—	—	—
Project: Church of the Nazarene Lease - Parking Lot	—	—	—
Project: Outdoor Pool Liner Replacement	—	—	—
Project: LCC HVAC replacement	—	—	—
Project: Outdoor Pool Concrete Repairs	67,612	—	—
Project: Park Capital Projects	—	—	124,000
Project: Technology Upgrade/Virtual Learning	—	—	150,000
Project: Natatorium Air Quality	—	—	—
Building Improvements	—	—	—
Vehicles	32,156	84,450	55,000
Reforestation Planting Project	5,619	—	—
Sportsfield Equipment (61)	25,414	14,500	35,000
Minor Equipment	3,383	—	—
Capital Equipment - LCC personal lift	14,900	—	—
Total Expenditures	900,843	1,052,152	1,203,502
Total Revenue Over(Under) Expenditures	243,123	66,178	(12,552)
Total Ending Fund Balance	488,671	554,849	542,297

Park Special Obligation Bond Subfund	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	162,318	395,633	103,005
Revenues			
Bond Proceeds	405,376	—	—
Interest	—	—	—
Total	405,376	—	—
Expenditures			
Bond Projects			—
Park Maintenance Facility	—	292,628	103,005
SO Project: Sports Complex Field Improvement	72,468	—	—
SO Project: Playground addition	92,690	—	—
Total	165,158	292,628	103,005
Bond Cost of Issuance	6,903	—	—
Total Costs	172,061	292,628	103,005
Proceeds Favorable/(Unfavorable) to Expenses	233,315	(292,628)	(103,005)
Ending Fund Balance	395,633	103,005	—

Discussion

Committee Coordination

The 2020 Parks Sales Tax Budget was reviewed by the Citizens Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent. This budget was also reviewed and recommended by the Liberty Park Board.

2020 - 2025 CIP Expenditures

\$6.68M - Total Expense

- \$3.92M - Transfer to Park Fund - continuation of op support
- \$1.43M - Park Capital Projects
- \$0.83M - Special Obligation Bond Debt Service (includes 2018 SOB)
- \$0.11M - Trail System Maintenance
- \$0.15M - Technology Upgrades
- \$0.10M - Vehicles
- \$0.08M - Sports Field Equipment
- \$0.06M - Capital Equipment

Financial

The 2020 Parks Sales Tax Revenue budget is established at \$1,190,950, of which all is anticipated to come from sales tax revenues.

2020 budgeted expenditures and transfers total \$1,190,580. Funds in the amount of \$629,130 will be transferred out to the Park Fund to support those operations. Included in these amounts are, debt service payments associated with the issuance of the 2015 Special Obligation Bonds in the amount of \$117,050 and 2018 Special Obligation Bond debt service payments in the amount of \$30,400. Also, there is \$414,000 will be used for Park system improvements, vehicles and equipment.

Projected income is favorable to expenditures in the amount of \$370.00. Year-end fund balance is projected to be \$555,218.

Committee Coordination

The 2020 Parks Sales Tax Bond Fund budget was reviewed by the Citizens Sales Tax Oversight Committee. That committee found said submittal consistent with voter intent. This budget was also reviewed and recommended by the Liberty Park Board.

ECONOMIC DEVELOPMENT SALES TAX FUND

Authorized under RSMo 67.1305 and approved by Liberty voters on November 4, 2014 at 3/8¢ for a term of April 1, 2015 to March 31, 2035, the revenues from the Economic Development Sales Tax will primarily be used to complete the construction of South Liberty Parkway - Phase II, Water services for South Liberty Parkway - Phase I and provide funding for infrastructure improvements to Liberty's Historic Downtown. This funding source will also be used to support both internal and external costs associated with economic development. In 2019, the I35-Kansas Street - M291 corridor improvement project was added.

The following provides budgetary detail and discussion on the 2020 Economic Development Sales Tax Budget.

Discussion

Committee Coordination

The 2020 Economic Sales Tax Budget was reviewed by the Liberty Economic Development Sales Tax Board. That board found said submittal consistent with voter intent.

Comparative Tables

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	1,293,361	1,851,860	1,897,103
REVENUES			
Sales Taxes	2,014,369	2,005,140	2,060,610
Interest Earnings Other	79,186	—	—
Misc Income	13	—	—
Transfer In From The Transportation Sales Tax Fund - Kansas	193,800	191,550	199,820
Transfer In From The Transportation Sales Tax Fund - SLP	430,000	430,000	430,000
Total Revenues	2,717,368	2,626,690	2,690,430
EXPENDITURES			
Liberty Economic Development Corporation	66,818	68,255	68,430
Eco/Devo Administrative Expenses	172,584	295,901	238,036
Other Eco/Dev Expenses	1,985	57,581	112,860
Total Economic Development Support Expenditures	241,387	421,737	419,326
Transfer Out to GO Debt Service	881,838	876,540	873,288
Transfer Out to SO Debt Service	1,035,644	1,283,170	1,421,110
Total Transfer Out to Debt Service	1,917,482	2,159,710	2,294,398
Total Expenses and Transfers	2,158,869	2,581,447	2,713,724
Revenues Favorable/(Unfavorable) to Expenditures	558,499	45,243	(23,294)
Ending Fund Balance	1,851,860	1,897,103	1,873,809

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	13,187,054	(578,431)	—
REVENUES			
Raising Cane's sidewalk fee	1,700,000	23,890	—
Transfer in from the Wastewater Capital for SLP	—	55,775	—
Transfer in from Utilities	—	438,335	—
Special Obligation Bonds - Kansas Street	3,770,276	—	—
Special Obligation Bonds - Contingency Borrowing	—	416,159	—
Interest Earning Due to Bond Proceeds - SLP	86,896	30,000	—
Total Bond Proceeds	5,557,172	964,159	—
EXPENDITURES			
South Liberty Parkway	12,566,158	434,263	—
Downtown Rehabilitation	322,808	—	—
I35 Bridge/M152 Bridge Project - City Match	3,000,000	(1,500,000)	—
Kansas Street - M291 Project	3,370,520	1,340,965	—
Project Contingencies	—	110,500	—
Cost of Issuance	63,171	—	—
Total Bond Expenditures	19,322,657	385,728	—
Ending Fund Balance	(578,431)	—	—

Financial

A five member board will administer the tax and make recommendations to the City Council on its usage. The City Council is the final approving authority of expenditures. The tax is not considered an economic development tax unless recommended by the governing board and approved by the Council. Said recommendation and approval is not expected to occur, so the revenue amount shown is gross collection absent of any TIF diversion.

Sales Tax revenues are anticipated to be \$2,060,610 in 2020 revenues. The sales tax revenues will be used to pay bond debt and City economic development expenses. Supplementing sales tax revenues will be a \$430,000 annual Transfer In from the Transportation Sales Tax Fund. This revenue source is 100% dedicated to pay bond debt associated with the South Liberty Parkway Phase II project. The total revenue budget for 2020 is \$ 2,690,430.

Support for both internal (the Economic Development Manager's Office) and external (Liberty Economic Development Corporation) will be paid from this budget source in 2020 and beyond. Total economic development support expenditures are budgeted at \$419,326 in 2020.

The 2020 ending fund balance is projected to be \$1,873,811. This fund balance can be held for future debt service payments or used for additional economic development support.

TRANSIENT GUEST TAX

Authorized under RSMo 94.837 and approved by Liberty voters on November 4, 2014 at 5%, the Transient Guest Tax is a tax on the charges for all sleeping room paid by the transient guests of hotels and motels situated in the City of Liberty. The revenues from the Transient Guest Tax will support tourism.

Comparative Table

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	141,624	189,838	152,980
Revenues			
Transient Guest Tax	264,578	280,508	318,000
Misc. Revenue	526	740	—
Interest	2,846	2,300	—
Total Revenues	267,950	283,548	318,000
Expenditures			
Contract Services (HDLI)	34,418	35,000	35,000
Total Festival Costs	57,394	58,745	65,630
Total Downtown Summer Concert Series	9,100	9,285	10,000
Total Hometown Holidays	4,670	7,500	7,000
Total Wayfinding	6,948	52,790	43,000
Total Art Funding	29,408	56,375	70,320
Festivals/Events Promotional	15,000	21,787	28,000
Contingency	—	6,605	3,060
Total Public Information	60,798	70,319	61,830
Administration of Revenue	2,000	2,000	2,000
Total Expenditures	219,736	320,406	325,840
Revenue Favorable/(Unfavorable) to Expenditures	48,214	(36,858)	(7,840)
Ending Fund Balance	189,838	152,980	145,140

Financial

The Transient Guest Tax did not become effective until April 1, 2015. In 2020, the tax is expected to generate \$318,000 in revenues. Expenditures are anticipated to be \$325,900, reflecting programmed tourism expenditures. The ending fund balance is forecasted to be \$145,080.

ENTERPRISE FUNDS

The City of Liberty has three enterprise funds - the Water Fund, the Wastewater Fund, and the Sanitation Fund. The following provides narrative on the 2020 budget for each of these funds.

Enterprise funds are used for the purpose of tracking activities of the City that are operated in a manner similar to private business. All costs of the activity should be included in the determination of rates charged to customers, including depreciation, capital outlay costs and debt. The City does not include depreciation in rates at this time.

The Water and Wastewater funds have additional operating requirements attached to bond covenants applicable to outstanding revenue bonds. These covenants require that net operating income (operating revenues less operating expenditures) must exceed debt service payments by 10%. This creates a mathematical standard which requires net revenues available for debt service to not be less than 110% of the annual debt principal and interest amounts.

Comparative Tables

Water Fund

	2018 Actual	2019 Forecast	2020 Budget
Revenues			
User Fee Income	6,009,067	5,924,370	5,913,928
Interest Expense	39,066	126,300	55,000
Sales of Public Property	—	—	20,000
Other Income	135,476	13,422	4,250
Capital Contributions - Non Cash	1,019,648	—	—
Total	7,203,257	6,064,092	5,993,178
Total Expense	5,935,156	6,886,905	7,320,053
Less: Interest Expense	35,538	65,839	90,120
Less: Depreciation/Amortization	1,291,299	1,459,804	1,500,000
Less: Capital	244,000	1,081,038	1,082,000
Operating Expense	4,364,319	4,280,224	4,647,933
Operating Income	2,838,938	1,783,868	1,345,245
Operating Income For Ratio Calculation	1,819,289	1,783,868	1,345,245
Interest	35,538	65,839	90,120
Bond Principal	526,800	545,259	588,680
Total Debt	562,338	611,098	678,800
	324%	292%	198%

Water Fund Capital

	2018 Actual	2019 Forecast	2020 Budget
Beginning Cash Balance	2,102,363	2,763,126	2,525,335
Revenues			
Transfers In from Water Operating	—	827,000	827,000
Interest	22,746	24,000	24,000
AMI Project Bonds	1,665,000	—	—
Sales of Public Property	23,000	—	—
Infrastructure Maint Fee	244,000	254,038	255,000
Total Revenues	1,954,746	1,105,038	1,106,000
Capital Outlay Expenses			
Engineering Design	4,280	60,000	60,000
Construction Contract	14,113	135,000	450,000
Kansas Street Water Line Costs	—	435,335	—
Nashua Rd Value Replacement	10,292	21,646	—
Aurthur Street Water Main	—	26,768	—
Wilshire Water Connection	331	—	—
Meadow & Lake Water	3,699	10,208	—
Raw Water Transmission	240	—	—
Vehicles	488,687	76,085	42,550
Capital Equipment	8,710	—	77,000
Building Improvements	84,206	22,752	—
Building Improvements	—	314,769	1,350,232
Capital Equipment	587,751	150,000	—
Engineering Design	—	87,000	100,000
Computer Equipment	53,292	—	—
Computer Software	33,082	3,266	—
Construction Contract	5,300	—	530,000
Total Expenses	1,293,983	1,342,829	2,609,782
Infrastructure Maintenance Fee Projects			
Lime Silo Equipment	—	—	255,000
Total All Capital Expenses	1,293,983	1,342,829	2,864,782
Capital Fund Income/(Loss)	660,763	(237,791)	(1,503,782)
Ending Cash Balance	2,763,126	2,525,335	1,021,553

Wastewater Fund

	2018 Actual	2019 Forecast	2020 Budget
Operating Fund			
User Income	8,952,086	9,545,976	10,035,076
Interest Earnings	215,582	304,857	304,856
Interest Earning-Capital Fund	58,439	83,549	25,000
Other Income	2,919	3,313	3,315
Contributed Capital - Non Cash	452,042	—	—
Operating Income	9,681,068	9,937,695	10,368,247
Total Expense	8,549,843	8,721,414	9,205,118
Less: Interest Expense	1,101,986	751,095	1,179,369
Less: Depreciation/Amortization	2,412,705	2,452,382	2,500,000
Less: Loss on Sales	62,307	—	—
Less: Capital	1,088,000	1,088,020	1,000,000
Operating Expense	3,884,845	4,429,917	4,525,749
Operating Income	5,796,223	5,507,778	5,842,498
Operating Income for Ratio Calculation	5,344,181	5,507,778	5,842,498
All Interest	1,101,986	751,095	1,179,369
Prior Year Interest Adjust to Retained Earnings	—	—	—
All Principal	2,216,430	2,245,036	2,731,480
Total Debt	3,318,416	2,996,131	3,910,849
Bond Ratio	161%	184%	149%

Wastewater Fund Capital

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	2,236,258	5,045,144	4,076,357
Revenues			
Bond Revenues	2,884,247	—	—
Transfers In	1,088,000	1,088,020	1,000,000
Interest	58,439	83,549	25,000
Total Revenues	4,030,686	1,171,569	1,025,000
Capital Outlay Expenses			
AMI Meter Project	—	661,022	2,173,979
Plant Capital Equipment Replacement	210,000	210,000	210,000
Pymt to Eco/Devo Sales Tax Budget for Utility Costs of SLP2	500,000	—	—
Vehicles	95,368	31,185	72,450
Capital Equipment	2,500	9,455	230,000
Building Improvements	5,060	24,691	—
Engineering Design	92,998	—	40,000
Construction Contract	33,857	227,408	600,000
Sewer Repair Liberty Drive	11,133	823,273	—
Sewer Extension - Terrace Ave	33,910	—	—
Powell Street Project	16,771	1,528	—
Wilshire BLVD Sewer Repair	14,286	—	—
Sanitary Sewer Crossing	37,075	—	—
Capital Equipment	120,064	151,794	415,000
Treatment Facility - Consulting	48,778	—	—
Total Capital Expenses	1,221,800	2,140,356	3,741,429
Ending Fund Balance	5,045,144	4,076,357	1,359,928

Solid Waste Fund

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	66,614	93,582	99,441
Revenues			
Refuse Collection Fees	1,696,869	1,763,375	1,843,350
Recycling Rebate	2,833	1,000	—
Interest Earnings	2,151	3,173	3,000
Misc Income	2	2	—
Misc Services	2,636	—	—
Total Revenues	1,704,491	1,767,550	1,846,350
Expenditures			
Regular Salaries	25,430	25,533	26,300
Overtime	—	—	2,300
Heath Savings Account	149	201	170
Pension Expenses	2,075	2,300	2,500
Opt Out Ins	1,342	1,287	1,010
FICA	1,995	2,035	2,100
Lagers	2,607	2,722	2,890
Worker's Comp	65	91	120
Health Insurance	1,583	1,771	2,000
Life Insurance	7	6	10
Dental Insurance	218	227	230
Vision Insurance-VSP	56	57	60
Disability Ins	19	19	20
Outside Printing	107	200	200
Misc Fees	249	—	—
Mobile Phones	—	500	500
Software Maintenance	650	660	660
Financial Services	24,102	25,000	26,000
Sanitation Collection Fees	1,563,139	1,638,608	1,741,800
Hazardous Waste Program	33,902	36,389	37,000
Miscellaneous Fees	13,949	16,000	15,000
Casualty Insurance	603	885	1,130
Uncollectible Accounts	2,600	2,600	2,600
Deposit Interest Expense	2,636	—	—
Postage	40	4,600	4,600
Total Expenditures	\$ 1,677,523	\$ 1,761,691	\$ 1,869,200
Income	26,968	5,859	(22,850)
Ending Fund Balance	\$ 93,582	\$ 99,441	\$ 76,591

Discussion

Water and Wastewater Fund Overview

The City Council, Budget Committee and staff have been focused since 2008 on ongoing plans to improve the operations of the utility funds. Underlying the plan was the belief that transparent communication was needed to fully state to the community the needs and action steps to be implemented to address both funds' future operations.

In broad terms, with many items coordinating with one another, the goals and actions steps can be categorized as follows:

- Goals for fiscal stability need to be established and met
- System efficiencies must be improved
- Existing infrastructure repaired and replaced
- Budgets reflect appropriate and realistic assumptions
- Support systems created to mitigate rate increase impact on most vulnerable residents
- Citizens engaged to assist in bringing solutions

2020 User Rate Recommendations

Based on the above list of action items and the 2020 financial requirements, the Budget Committee recommended to the City Council the following rate adjustments:

Bottom-line Impact - a 3.95% increase costing \$4.28 per month for the **average** utility customer

Individual average customer elements

- Water - 1.00% increase, representing an additional \$0.32 per month
- Wastewater - 5.64% increase, representing an additional \$3.24 per month
- Solid Waste - 4.2% increase, representing an additional of \$0.71 per month

Dependent on individual customer usage, percentage increase/decrease, as well as costs may vary up or down.

The segment attached to wastewater increases is consistent with the Sewer Treatment Plant discussion held with the community at the time of the Sewer Bond election.

The 2020 user rate structure will be as follows:

	Base for 2019	2020 Recommended Increase
Water		
Monthly Customer Charge	6.73	6.80
Volume Charges		
Minimum - under 1001 gals	3.24	3.26
First 1,001 to 2,000 gals	6.93	7.00
Next 18,000 gals	5.69	5.75
Next 80,000 gals	5.16	5.20
Over 100,000 gals	4.03	4.07
Wastewater		
Monthly Customer Charge	7.88	8.32
Volume Charges		
First 1,000 gals	6.70	7.08
Over 1,000 gals	14.58	15.40
Solid Waste		
Per Household	16.99	17.70
Sales Tax Percent on Water	1%	1%

Other Budgets

The budget attachments accompanying this memo will provide additional detail on the other City budgets not communicated above.

Additional supporting detail is available upon request.

Staff looks forward to engaging Council on any additional questions or concerns relative to the 2020 budget.

Vicki McClure
Assistant Finance Director

Dan Estes
Assistant City Administrator/Finance Director

Curt Wenson
City Administrator

Attachments

Other Funds

TIF Funds

Special Revenue Funds:

TIF Funds

Cable Reserve Fund

Frank Hughes Memorial Trust

Cemetery Maintenance Fund

Mt. Memorial Trust Fund

Fairview Memorial Trust Fund

Police Training Fund

Police Inmate Security Fund

Loss Control Fund

City of Liberty, Missouri
Combined TIF Projects - Bonds
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 2,939,006	\$ 2,939,005	\$ 3,320,188
Revenues			
Real Estate Tax-City PILOTS	\$ 92,339	\$ 88,255	\$ 95,526
City Sales Tax	948,715	949,153	494,103
Delinquent Charges	—	—	—
TIF Tax - County PILOTS	713,475	681,352	789,160
TIF Sales Tax - County	347,287	332,207	172,937
CID Sales Tax	420,508	409,360	408,180
Interest Earnings	42,405	72,055	44,000
Zoological Sales Tax	62,317	47,906	25,149
Miscellaneous Income	12,182	18,000	15,000
Bond Proceeds	3,415,000	—	—
Total Revenues	\$ 6,054,228	\$ 2,598,288	\$ 2,044,055
Expenditures			
Legal Fees	546,177	\$ —	—
Reimbursable Fees	594	—	—
Developer Reimbursement	—	150,000	30,000
Bond Principal (1)	5,810,000	1,540,000	1,540,000
Bond Interest	605,242	499,374	489,754
Miscellaneous	12,719	12,442	14,280
Administrative Fee	6,420	6,786	5,150
Debt Service Fee	27,847	8,505	7,180
Cost of Issuance	—	—	—
Total Expenditures	\$ 7,008,999	\$ 2,217,107	\$ 2,086,364
Revenue Over(Under) Expense	\$ (954,771)	\$ 381,181	\$ (42,309)
Restricted Cash - Bond Pymt	\$ 110,673	\$ 112,000	\$ 112,000
Restricted Cash - Redemption	181,538	182,000	182,000
Restricted Cash - PILOTS	152	200	200
Restricted Cash - EATS	382,978	385,000	385,000
Restricted DSR - Bond Proceeds	917,706	917,706	917,706
Restricted DSR - Bus Inter	990,751	990,751	990,751
Restricted Cash - TIF	1,019	1,019	1,019
Restricted Cash - TIF Surplus	358,449	358,449	358,449
Restricted Cash - CID	49,115	50,000	50,000
Restricted Cash - CID Surplus	172,674	175,000	175,000
Restricted Cash - Cost of Issuance	2	—	—
Restricted Fund For Debt Service Held by City	(226,052)	148,063	105,753
Ending Fund Balance	\$ 2,939,005	\$ 3,320,188	\$ 3,277,878

City of Liberty, Missouri
Pay as You Go TIF Recap
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 468,852	\$ 464,243	\$ 464,245
Revenues			
Real Estate Tax	\$ 54,503	\$ 87,350	\$ 97,679
TIF Sales Tax - City	682,567	711,411	732,231
TIF Tax - County/School/Hosp	421,126	675,373	806,947
TIF Sales Tax - County	328,070	249,024	256,294
CID Sales Tax	687,965	792,620	807,060
Zoological Sales Tax	60,659	54,200	55,240
Total Revenues	<u>\$ 2,234,890</u>	<u>\$ 2,569,978</u>	<u>\$ 2,755,451</u>
Total Resources	<u>\$ 2,703,742</u>	<u>\$ 3,034,221</u>	<u>\$ 3,219,696</u>
Expenditures			
Administrative Fees	8,658	9,463	9,463
TIF Reimbursable Fees	1,232	—	—
Miscellaneous Fees	7,610	7,667	14,474
Developer Reimbursements	2,221,999	2,552,846	2,731,513
Total Expenditures	<u>\$ 2,239,499</u>	<u>\$ 2,569,976</u>	<u>\$ 2,755,450</u>
Revenue Over(Under) Expense	<u>\$ (4,609)</u>	<u>\$ 2</u>	<u>\$ 1</u>
Ending Fund Balance	<u><u>\$ 464,243</u></u>	<u><u>\$ 464,245</u></u>	<u><u>\$ 464,246</u></u>

City of Liberty, Missouri
Liberty Commons TIF Project
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 3,339,258	\$ 3,452,284	\$ 4,441,843
Revenues			
Real Estate Tax	43,124	\$ 114,888	\$ 120,323
Delinquent Taxes	275	—	—
Hotel Rebate	22,057	31,680	31,680
TIF Sales Tax - City	506,598	533,130	602,010
Real Estate Tax - County/School/Hosp	333,227	887,702	994,012
TIF Sales Tax - County	129,617	186,600	210,710
CID Sales Tax	575,611	946,606	1,001,706
Zoological Sales Tax	31,942	26,660	30,100
TDD Sales Tax	247,381	350,540	405,640
Interest Earnings-Reserve	40,272	67,908	55,000
Contributions-Developers	—	—	—
Bond Proceeds	—	—	—
Total Revenues	\$ 1,930,104	\$ 3,145,714	\$ 3,451,181
Total Resources	\$ 5,269,362	\$ 6,597,998	\$ 7,893,024
Expenditures			
Project Legal Fees	438	138	—
Administrative Fees	2,303	2,303	2,303
TIF Reimbursable Fees	688	—	—
Miscellaneous Fees	5,870	14,644	25,561
Developer Reimbursements	—	—	—
Bond Principal - A Bond	—	340,000	415,000
Bond Interest - A Bond(1)	1,804,069	1,795,360	1,776,009
Debt Service Fees	3,710	3,710	3,710
Total Expenditures	\$ 1,817,078	\$ 2,156,155	\$ 2,222,583
Revenue Over(Under) Expense	\$ 113,026	\$ 989,559	\$ 1,228,598
Restricted Cash - Project Fund	5	5	5
Restricted Cash - Escrowed	—	—	—
Restricted Cash - Hotel Tax	—	—	—
Restricted Cash - Bond Pymt	1,017	893,990	894,000
Restricted Cash - Pilots	—	—	—
Restricted Cash - EATS	30	2,000	—
Restricted DSR - Bond Proceeds	2,695,381	2,688,300	2,688,300
Restricted DSR - Bus Inter	392,904	811,510	1,200,000
Restricted Cash - Cap Int	—	—	—
Restricted Cash - CID Revenues	6	—	—
Restricted Cash - Special Assessment CID	—	—	—
Restricted Cash - TDD Revenues	5	—	—
Restricted Cash - Project Fund	7	7	7
Restricted Fund For Debt Service Held by City	\$ 362,927	\$ 46,029	\$ 888,128
Net Ending Fund Balance	\$ 3,452,284	\$ 4,441,843	\$ 5,670,441

City of Liberty, Missouri
Cable Reserve Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 33,200	\$ 33,036	\$ 5,221
Revenues			
Interest Earnings	\$ 650	\$ 550	\$ 500
Total Revenues	\$ 650	\$ 550	\$ 500
Total Resources	\$ 33,850	\$ 33,586	\$ 5,721
Expenditures			
Miscellaneous Fees	\$ 814	\$ —	\$ —
Software Maintenance	—	—	—
Capital Equipment	—	7,869	—
Minor Equipment	—	20,496	6,535
Total Expenditures	\$ 814	\$ 28,365	\$ 6,535
Revenue Over(Under) Expenditures	\$ (164)	\$ (27,815)	\$ (6,035)
Ending Fund Balance	\$ 33,036	\$ 5,221	\$ (814)

City of Liberty, Missouri
Frank Hughes Memorial Library Trust Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 30,000	\$ 30,000	\$ 30,000
Revenues			
Interest Earnings	\$ 595	\$ 750	\$ 500
Total Revenues	\$ 595	\$ 750	\$ 500
Total Resources	\$ 30,595	\$ 30,750	\$ 30,500
Expenditures			
Interfund Transfer-Parks	\$ 595	\$ 750	\$ 500
Total Expenditures	\$ 595	\$ 750	\$ 500
Total Revenue Over(Under) Expenditures	—	—	—
Ending Fund Balance	\$ 30,000	\$ 30,000	\$ 30,000

City of Liberty, Missouri
Cemetery Maintenance Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 11,772	\$ 12,035	\$ 4,827
REVENUE			
Charges for Services-Burial Permits	\$ 18,450	\$ 25,824	\$ 22,500
Charges for Services-Engraving Services	960	640	510
Interest Earnings	351	365	350
Misc-Contributions for Maintenance	8	479	100
Sale of Lots	13,294	13,050	12,300
Misc-Sale of Columbarium Niche	1,830	2,400	1,200
TOTAL REVENUES	\$ 34,893	\$ 42,758	\$ 36,960
TRANSFERS IN			
Misc-Contributions from Trust Funds	\$ 8,148	\$ 11,392	\$ 8,000
Transfers In from General Fund	47,750	47,750	67,750
TOTAL REVENUES AND TRANSFERS IN	\$ 90,791	\$ 101,900	\$ 112,710
Total Resources	\$ 102,563	\$ 113,935	\$ 117,537
EXPENDITURES			
Supplies-Cemetery Committee	\$ —	\$ —	\$ 300
Supplies-VFW	—	603	—
Supplies-Misc Supplies	200	75	50
Engraving Fees	—	150	100
Fees-Contract Labor-Open/Close	7,875	10,000	10,000
Utilities-Electric	316	125	200
Maintenance-Grounds/Landscaping	305	1,305	1,000
Maintenance-Mowing Contract	33,190	49,000	51,000
Maintenance-Headstone	892	100	500
Minor Equipment - Trash Receptacles	—	—	—
Capital - Monument Sign	—	—	—
TOTAL EXPENDITURES	\$ 42,778	\$ 61,358	\$ 63,150
TRANSFERS OUT			
Transfers out to Park Fund for Labor	\$ 47,750	\$ 47,750	\$ 47,750
TOTAL TRANSFERS OUT	\$ 47,750	\$ 47,750	\$ 47,750
TOTAL EXPENSE AND TRANSFERS OUT	\$ 90,528	\$ 109,108	\$ 110,900
Revenues Favorable/(Unfavorable) to Expenses and Transfers Out	\$ 263	\$ (7,208)	\$ 1,810
Columbarium Reserve	\$ 4,894	\$ 6,694	\$ 7,594
Undesignated Fund Balance	7,141	(1,867)	(957)
ENDING FUND BALANCE	\$ 12,035	\$ 4,827	\$ 6,637

City of Liberty, Missouri
Mt. Memorial Cemetery Trust
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	33,755	33,755	33,755
Revenues			
Interest Earnings	673	860	650
Total Revenues	673	860	650
Total Resources	34,428	34,615	34,405
Expenditures			
Interfund Transfer-Cemetery Maintenance	673	860	650
Total Expenditures	673	860	650
Total Revenue Over(Under) Expenditures	—	—	—
Ending Fund Balance	33,755	33,755	33,755

City of Liberty, Missouri
Fairview Cemetery Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	375,887	380,318	384,818
Revenues			
Interest Earnings	7,475	9,620	7,350
Sale of Lots	4,431	4,500	4,500
Total Revenues	11,906	14,120	11,850
Total Resources	387,793	394,438	396,668
Expenditures			
Interfund Transfer-Cemetery Maintenance	7,475	9,620	7,350
Total Expenditures	7,475	9,620	7,350
Total Revenue Over(Under) Expenditures	4,431	4,500	4,500
Ending Fund Balance	380,318	384,818	389,318

City of Liberty, Missouri
Police Training Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	548	8,791	11,364
Revenues			
Interest Earnings	58	190	60
Police Grants	1,200	1,200	1,200
Police Training	4,746	5,370	5,000
Arrest Costs Recoupment	3,436	2,280	2,250
Post Training Funds	2,109	2,160	2,150
Miscellaneous Incom	36	—	—
Total Revenues	11,585	11,200	10,660
Total Resources	12,133	19,991	22,024
Expenditures			
Police Training Travel	2,422	4,468	4,500
Police Registration Fees	920	4,159	5,000
Total Expenditures	3,342	8,627	9,500
Total Revenue Over(Under) Expenditures	8,243	2,573	1,160
Ending Fund Balance	8,791	11,364	12,524

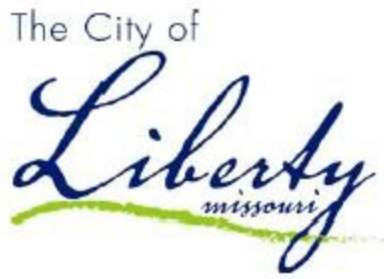
City of Liberty, Missouri
Police Inmate Security Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	4,429	7,639	9,746
Revenues			
Interest Earnings	137	250	100
Inmate Maintenance Fee	4,744	4,500	4,500
Miscellaneous Income	10	—	—
Total Revenues	4,890	4,750	4,600
Total Resources	9,319	12,389	14,346
Expenditures			
Biometric Supplies	—	1,144	4,000
Minor Equipment	1,680	1,500	1,500
Total Expenditures	1,680	2,644	5,500
Total Revenue Over(Under) Expenditures	3,210	2,106	(900)
Ending Fund Balance	7,639	9,746	8,846

City of Liberty, Missouri
Loss Control Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	216,915	120,405	120,740
Revenues			
Interest Earnings	3,015	4,320	2,000
Loss Control MPR Refund	25,981	25,000	25,000
Loss Control Credit-Reimbursement	18,477	35,000	54,000
Wellness Credits - Reimbursements	15,829	20,000	19,000
Accident Reimbursement	—	60	60
Insurance Settlement	15,658	52,627	—
Miscellaneous Income	55	133	—
Total Revenues	79,015	137,141	100,060
Expenditures			
General Supplies/Administration	—	—	—
General Supplies/Finance	206	—	—
General Supplies/HR	—	—	—
General Supplies/Parks	569	—	—
General Supplies/Public Works	—	—	—
General Supplies - City Wide	2,197	5,000	5,000
Civic HR Software	—	7,600	7,600
Training Travel/Administration	135	—	—
Training Travel/HR	876	—	—
Training Travel/Finance	397	—	—
Training Travel/PD	6,324	4,500	—
Training Travel/ Fire	26,069	3,441	—
Training Travel - City Wide	15,575	5,850	—
Fire Wellness Assessment (Baseline)	—	—	35,000
Registration Fees/PD	23,020	25,000	—
Lodging/PD	4,038	5,500	—
Minor Equipment/Administration	495	—	—
Minor Equipment - Fire Dept	36,880	686	—
Minor Equipment/PW	583	—	—
Minor Equipment/IT	—	—	—
Insurance Deductible/ Administration	2,278	—	—
Insurance Deductible/Finance	—	—	—
Insurance Deductible/PD	3,116	4,086	—
Insurance Deductible/FD	10,000	—	—
Insurance Deductible/Community Services	20,918	13,343	—
Insurance Deductible/PW	10,000	—	—
Insurance Deductible - City Wide	—	—	50,000
Misc Fees - City Wide - Wellness Program	11,850	13,000	13,000
Minor Equipment - City Wide	—	4,200	4,200
Protective Clothing/FD	—	44,600	—
Protective Clothing/PW	—	—	—
Other	—	—	100,000
Total Expenditures	175,525	136,805	214,800
Total Revenue Over(Under) Expenditures	(96,510)	335	(114,740)
Ending Fund Balance	120,405	120,740	6,000

FISCAL POLICIES



FISCAL POLICIES

The City of Liberty has a responsibility to its citizens to carefully account for public funds, to manage municipal finances wisely and to plan for the funding of services and facilities required by the public. The principles of prudent financial management require that a set of operating, accounting, capital and revenue policies be followed to ensure that this responsibility is met. These are not ordinances but rather internal guidelines that have been established over time. Many of the operating, accounting, revenue, and capital improvement policies are based on the Government Finance Officers Association's (GFOA) recommended best practices in addition to standards established by the Governmental Accounting Standards Board (GASB.)

The fiscal policies of the City of Liberty have specific objectives designed to ensure the continued fiscal health of the City:

- To maintain the policy-making ability of the City Council by ensuring that important fiscal decisions are not driven by emergencies or financial problems
- To allow policy decisions to be made timely by the City Council based on financial reports being delivered to Council on a regular basis
- To provide sound financial principles to guide the Council and management team in making current and long range decisions
- To use sound revenue policies which prevent undue reliance on a single source of revenue and which distributes the cost of municipal services fairly among all programs and users
- To protect and maintain the City's credit rating
- To provide a system of internal controls sufficient to ensure compliance with the budget as adopted by the City Council

Operating Policies

Operating expenditures will not exceed operating revenues

Policy Purpose: To ensure that the City provides services within the limits of revenues and avoids the need to issue debt for operating purposes

Financial reports will be prepared and delivered to Council and management on a regular basis

Policy Purpose To ensure that financial decisions are made in a timely manner and not as a response to an emergency

The City will maintain a competitive pay structure for all employees

Policy Purpose To ensure that the City is able to attract and maintain a qualified work force it is vital that the pay structure of the City is maintained at the market rate

Accounting Policies

The City will use generally accepted accounting principles (GAAP) in all financial systems and transactions. These principles will be monitored and updated as mandated by the Governmental Accounting Standards Board (GASB) which is the legal authority charged with defining GAAP.

Policy Purpose Sound financial management requires adherence to a set of accounting procedures so that Council and citizens may have confidence in the financial reports produced and distributed.

A public accounting firm will perform an independent annual audit. The public accounting firm will present a final report to Council detailing results of operations and will include a management letter detailing any recommended changes.

Policy Purpose It is vital that citizens have confidence in the financial reports distributed by the City. An annual audit ensures that an independent third party has reviewed the detailed records of the City and has concurred that the financial records are true and accurate.

The Finance Department will monitor all financial systems on a monthly basis and will provide mid-year reports to the City Council on the status of the system.

Policy Purpose It is important that the City Council makes long-term financial decisions based on timely information. This policy will avoid making short-term decisions with negative long-term consequences.

The City shall review the operating fund balance on an annual basis. The City desires to maintain as a goal an unassigned General Fund balance between 18 and 22% of projected annual operating revenue, an unassigned Parks Fund balance between 18 and 22% of projected annual operating revenue, and an unassigned Capital Improvement Plan (CIP) Fund balance of \$1,000,000 within the combined Transportation and Capital Sales Tax Funds. Water and Sewer operating reserves shall be maintained at a level equal to 45 days of each fund's annual operating expenses less annual depreciation and capital outlays.

Policy Purpose It is desirable to have cash on hand in order to avoid cash flow interruptions, to be able to take advantage of grant opportunities so to further leverage City resources, to provide the capacity to protect governmental services and to ensure capacity to plan such services in the event of permanent revenue loss.

Enterprise fund fees shall be based on the cost of providing services including operational, debt service and capital structure costs.

Policy Purpose The credit rating of the City is based on the ability to pay for system operations, make debt service payments and provide for maintenance and replacement of system equipment and infrastructure.

Revenue Policies

The City of Liberty Shall Maintain A Diversified Revenue Base

Policy Purpose Reliance on a single revenue source can severely impact City services should the economic forces behind that single revenue source experience a downturn.

One Time Revenues Shall Only Be Used For One Time Projects

Policy Purpose Funding of on-going operations from non-reoccurring revenues adversely impacts future budgets when additional revenues will have to be generated if the programs are to be continued.

All Revenue Forecasts Shall Be Conservative

Policy Purpose City services should not be funded based on overly optimistic revenue projections because service levels would have to be reduced should revenues not meet forecasted projections.

All City Funds Will Be Invested In Accordance With the Written Investment Policy

Policy Purpose The written investment policy is designed to insure the safety of City assets and to insure that investments are made in accordance with City Council policy.

User Fees Shall Be Reviewed Annually

Policy Purpose Sound financial management requires that those who use the service should pay for the costs of specialized services that serve only certain portions of the population. Annual reviews of such fees are necessary to insure that fees charged continue to cover the costs of the service.

Capital Improvement Policies

The City will develop a multi-year capital improvements plan, update it annually and will make all capital improvements in accordance with the plan.

Policy Purpose A long-range capital plan provides citizens with the assurance that the City will maintain the capital infrastructure system and provides them with a timeline for when such improvements will be made. The plan must be updated annually to ensure that it has the flexibility to meet changing citizen needs or expectations.

The City will maintain its physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs. The budget will provide for the orderly replacement of capital equipment from current revenues.

<i>Policy Purpose</i>	Failure to maintain capital assets at a usable level leads to higher maintenance costs and shortens the useful life of assets.
-----------------------	--

Debt Policy

The City of Liberty can issue General Obligation Bonds and/or Special Obligation Bonds for capital, infrastructure or other properly approved projects with voter approval; Revenue Bonds to fund proprietary activities such as water and wastewater utilities; and Capital Leases to purchase buildings, equipment, furniture and fixtures.

<i>Policy Purpose</i>	To establish the parameters for issuing debt and managing debt portfolio
-----------------------	--

Issuance of Refunding debt

<i>Policy Purpose</i>	Issue refunding debt when it is in the best financial interest to do so
-----------------------	---

REVENUE DETAIL

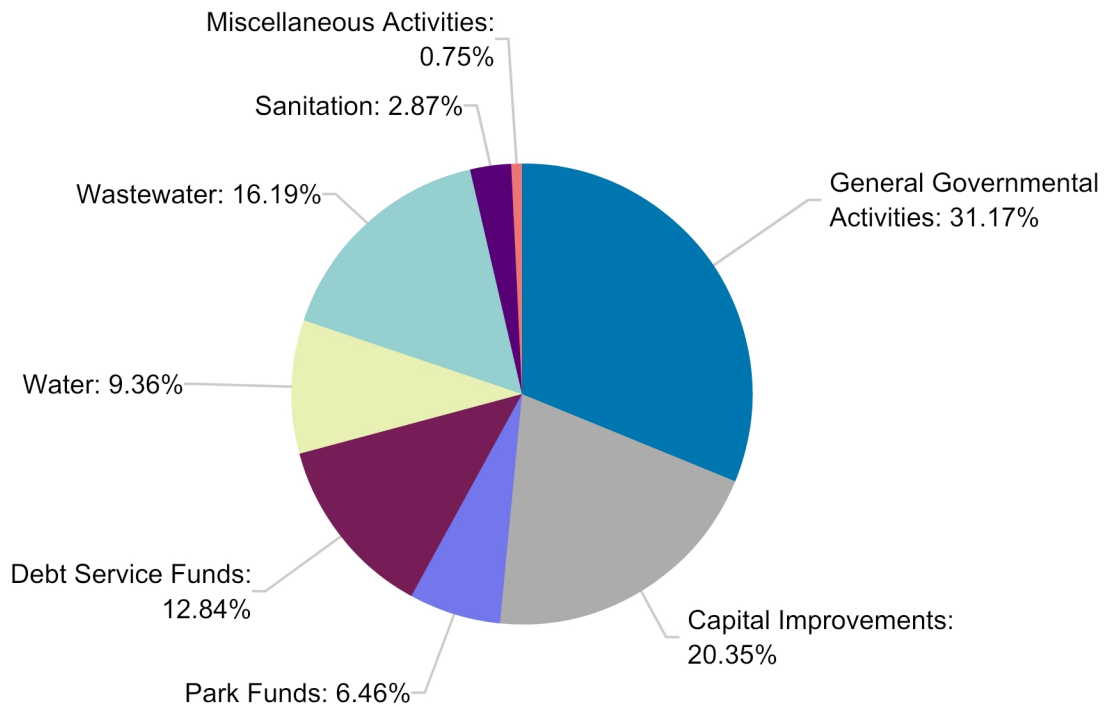
City of Liberty, Missouri
Recap of Revenue
Fiscal Year 2020

Revenue Source	Budget Amount	% of Total
Total Revenue By Fund		
General Fund	\$ 20,033,059	31.17%
Economic Development Sales Tax Fund	2,060,610	3.21%
Public Safety Sales Tax Fund	2,747,480	4.27%
Capital Sales Tax Fund	3,179,030	4.95%
Transportation Sales Tax Fund	2,404,400	3.74%
Parks Sales Tax Fund	1,190,950	1.85%
Fire Sales Tax Fund	1,498,175	2.33%
Cable Reserve Fund	500	0.00%
Park Operating Fund	4,149,891	6.46%
Transient Bed Tax	318,000	0.49%
Police Training Fund	10,660	0.02%
Police Inmate Security Fund	4,600	0.01%
Cemetery Maintenance Fund	36,960	0.06%
Fairview Cemetery Trust Fund	11,850	0.02%
Mt. Memorial Cemetery Trust Fund	650	0.00%
Frank Hughes Memorial Trust Fund	500	0.00%
Loss Control Fund	100,060	0.16%
TIF Debt Service Fund	8,250,686	12.84%
Water Operating Fund	5,993,178	9.33%
Water Capital Fund	24,000	0.04%
Wastewater Operating Fund	10,383,247	16.16%
Wastewater Capital Fund	25,000	0.04%
Wastewater Treatment Facility Fund	—	0.00%
Sanitation Fund	1,846,350	2.87%
	<u>\$ 64,269,836</u>	<u>100.0%</u>

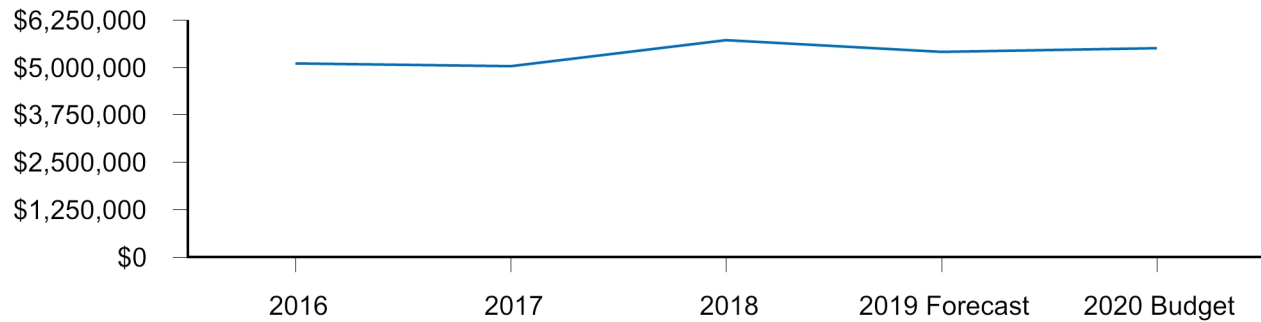
City of Liberty, Missouri
Recap of Revenue
Fiscal Year 2020

Revenue Source	Budget Amount	% of Total
Total Revenue By Activity		
General Governmental Activities	\$ 20,033,059	31.17%
Capital Improvements	13,081,145	20.35
Park Funds	4,149,891	6.46
Debt Service Funds	8,250,686	12.84
Water	6,017,178	9.36
Wastewater	10,408,247	16.19
Sanitation	1,846,350	2.87
Miscellaneous Activities	483,280	0.75
	<u><u>\$ 64,269,836</u></u>	<u><u>100.0%</u></u>

2020 REVENUE BY ACTIVITY



Property Tax



Percentage of 2020 Proposed Property Tax Revenue to Total Revenue **8.57%**

Authority State Statute: Section 94.340, 90.500
City Ordinance: Ord. 10782, August 21, 2017

Description Every person owning real property on January 1 of any calendar year is liable for taxes, with certain exemptions such as those for charitable, educational, and religious purposes. All taxable real property is assessed by the County Assessor, in accordance with a two-year assessment and equalization maintenance plan, at the following percentages of true market value:

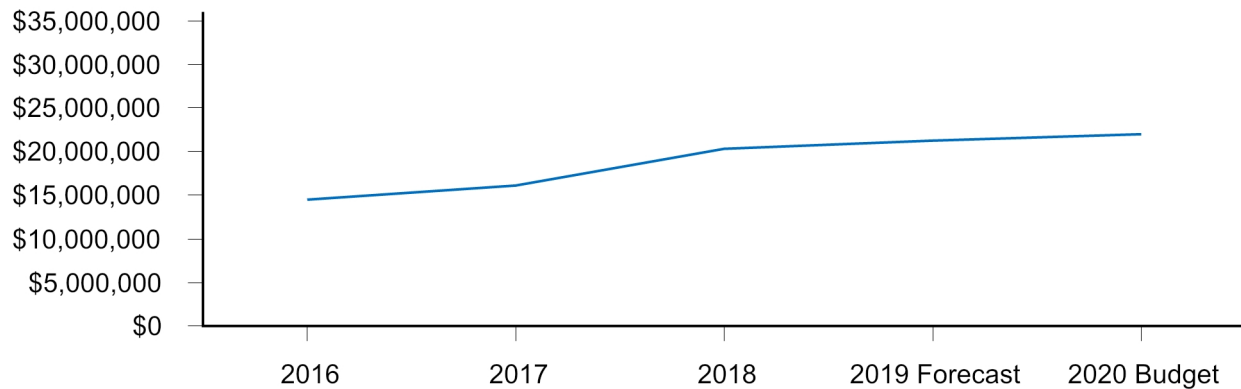
Residential	19%
Personal	33.33%
Commercial/Industrial	32%
Agricultural	12%

Forecast Factors impacting revenue include population, income, and construction activity. Proposed revenue for 2020 is based on the City's current tax levy and 2019 assessed values as reported by the Clay County Assessor's Office

Account # 3001 to 3009

Fund Category	2016	2017	2018	2019 Forecast	2020 Budget
General Fund	\$ 4,207,520	\$ 4,148,539	\$ 4,702,543	\$ 4,352,465	\$ 4,413,986
Park Fund	741,407	730,870	828,551	766,869	777,621
TIF Fund	153,529	153,381	191,654	290,494	313,528
TOTAL	\$ 5,102,455	\$ 5,032,789	\$ 5,722,747	\$ 5,409,827	\$ 5,505,135
Increase (decrease)		(1.37)%	13.71%	(5.47)%	1.76%

Sales Tax



Percentage of 2020 Proposed Sales Tax Revenue to Total Revenue

34.22%

Authority	State Statute:	Section 94.500	General, voter approved November 5, 1974
		Section 94.577	Capital Improvements, voter approved April 7, 1998
		Section 644.032	Parks, voter approved August 8, 2000
		Section 321.242	Fire, voter approved August 8, 2000
		Section 94.705	Transportation, voter approved November 6, 2001
		Section 67.1305	Economic Development, voter approved November 4, 2014
		Section 94.902.1	Public Safety Sales Tax, voter approved August 4, 2017

Levy Rate		Rate	Effective Date	Sunset Date
	General Sales Tax	1.00%	4/1/1975	None
	Capital Sales Tax	0.50%	12/1/2010	12/31/2030
	Parks Sales Tax	0.25%	1/1/2001	None
	Fire Sales Tax	0.25%	1/1/2001	None
	Transportation Sales Tax	0.25%	4/1/2002	12/31/2030
	Transportation Sales Tax	0.25%	4/1/2009	12/31/2030
	Economic Development Sales Tax	0.375%	4/1/2015	3/31/2035
	Public Safety Sales Tax	0.50%	10/1/2017	None
	Total	3.375%		

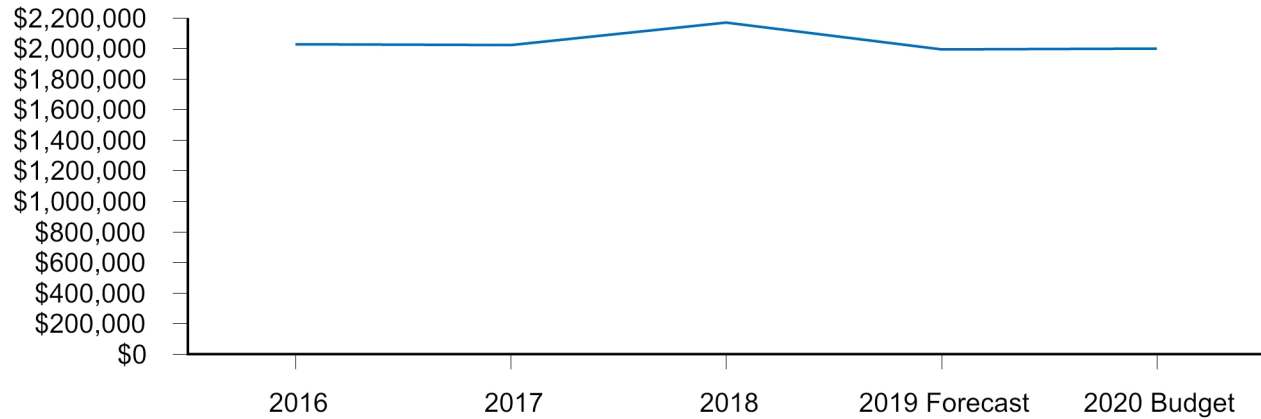
Forecast Factors impacting revenue include population, income, and construction activity. Proposed revenue for 2020 is based on the City's current tax levy and 2019 assessed values as reported by the Clay County Assessor's Office

Account # 3021 to 3029

Fund Category	2016	2017	2018	2019 Forecast	2020 Budget
General Sales Tax	\$ 4,205,191	\$ 4,460,167	\$ 5,748,767	\$ 6,665,861	\$ 7,116,698
Capital Sales Tax	1,980,463	2,111,997	2,261,208	2,236,670	2,381,900
Parks Sales Tax	1,976,600	2,104,607	2,254,019	2,236,670	2,381,900
Fire Sales Tax	990,846	912,079	937,070	993,680	1,064,400
Transportation Sales Tax	1,976,600	2,104,607	2,254,019	2,236,670	2,381,900
Economic Dev Sales Tax	1,728,673	1,870,032	2,014,369	2,005,140	2,060,610
Public Safety Sales Tax	—	629,439	2,679,068	2,673,520	2,747,480
TIF Debt Service	1,638,527	1,930,090	2,159,938	2,225,374	1,860,023
TOTAL	\$14,496,900	\$ 16,123,017	\$ 20,308,458	\$ 21,273,585	\$ 21,994,911

Increase (decrease)	11.22%	25.96%	4.75%	3.39%
----------------------------	---------------	---------------	--------------	--------------

Electric Franchise Fees



Percentage of 2020 Proposed Electric Franchise Fee Revenue to Total Revenue

1.21%

Authority

State Statute: Section 94.360
City Ordinance: Ord. 5634, October 24, 1988

Description

A gross receipts tax levied on the sale of electrical energy to residential, commercial, and industrial customers.

Tax Levy

The City's electric franchise fee is 6%

Forecast

Factors impacting revenue include temperature, population and utility rates. The 2020 budget shows a small increase for the coming year from projected, but still improving over assumed historical usage.

Account # 3011

Fund Category

General Fund

	2016	2017	2018	2019 Forecast	2020 Budget
\$	2,028,823	\$ 2,023,018	\$ 2,170,324	\$ 1,995,000	\$ 2,000,000

Increase (decrease)

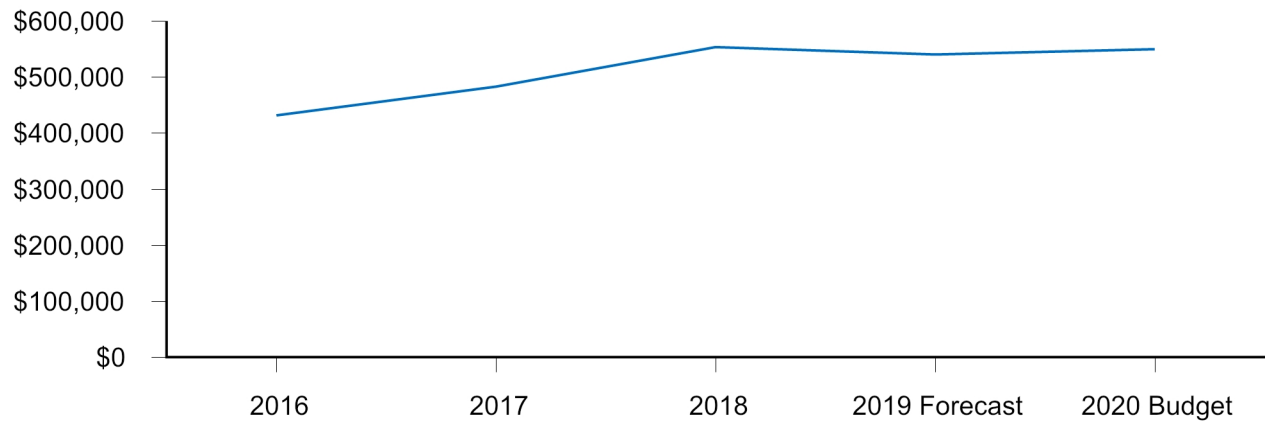
(0.29)%

7.28%

(8.08)%

0.25%

Gas Franchise Fees



Percentage of 2020 Proposed Gas Franchise Fee Revenue to Total Revenue

0.86%

Authority State Statute: Section 94.360
City Ordinance: Ord. 4653, June 13, 1983

Description A gross receipts tax levied on the sale of natural gas to residential, commercial, and industrial customers.

Tax Levy The City's gas franchise fee is 5%

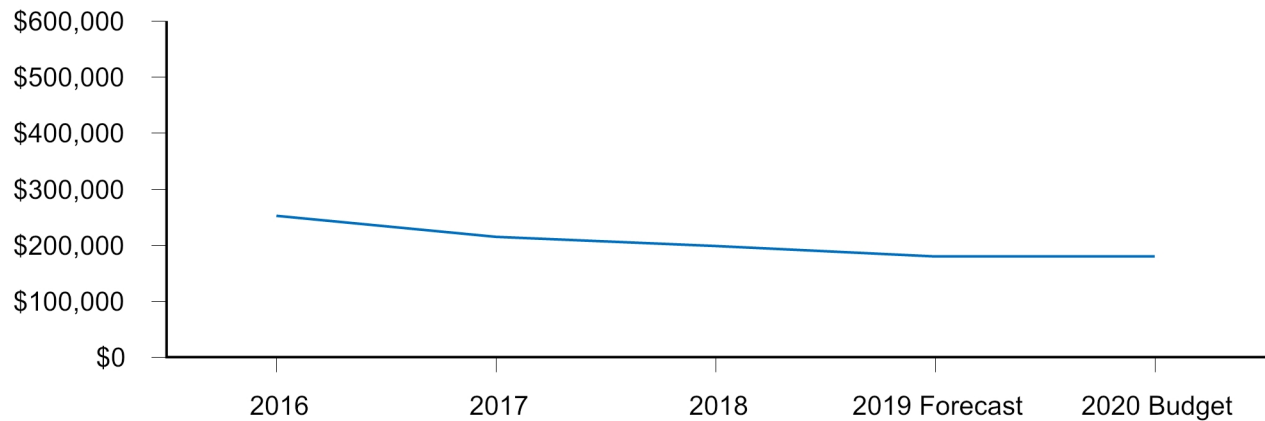
Forecast Factors impacting revenue growth include temperature, population and changes in utility rates. The 2020 budget reflects revenue staying steady from 2019 forecasts and is reflective of improved natural gas pricing and normalized usage/demand.

Account # 3012

Fund Category	2016	2017	2018	2019 Forecast	2020 Budget
General Fund	\$ 431,715	\$ 482,792	\$ 553,736	\$ 540,000	\$ 550,000

Increase (decrease) 11.83% 14.69% (2.48)% 1.85%

Telephone Franchise Fees



Percentage of 2020 Proposed Telephone Franchise Fee Revenue to Total Revenue **0.28%**

Authority State Statute: Section 94.360
City Ordinance: Ord. 4427, September 28, 1981

Description A gross receipts tax levied on the sale of telephone services to residential, commercial and industrial customers.

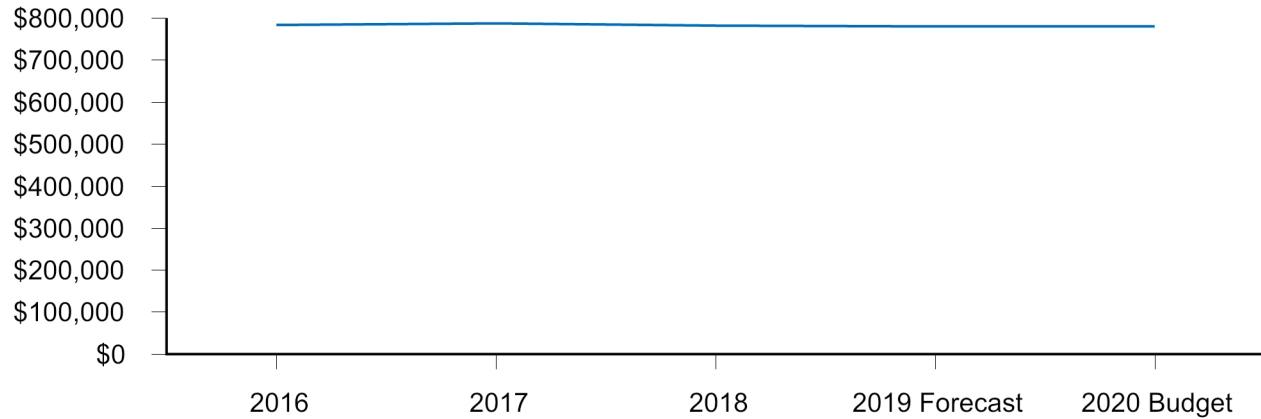
Tax Levy The City's telephone franchise fee is 6%

Forecast Factors impacting revenue growth are population, usage, and changes in utility rates. The 2020 budget reflects no rate changes for the coming year.

Account # 3013

Fund Category	2016	2017	2018	2019 Forecast	2020 Budget
General Fund	\$ 252,299	\$ 214,677	\$ 198,409	\$ 180,000	\$ 180,000
Increase (decrease)		(14.91)%	(7.58)%	(9.28)%	—%

Gasoline Tax



Percentage of 2020 Proposed Gasoline Tax Revenue to Total Revenue

1.21%

Authority State Statute: Article IV of the Constitution, Section 30(b)
City Ordinance: N/A

Description The City receives a share of the state-levied motor fuel tax based on population as of the most recent census. These funds are restricted to the construction, reconstruction, maintenance, repair, policing, signing, lighting, and cleaning of streets, and for the payment of related debt.

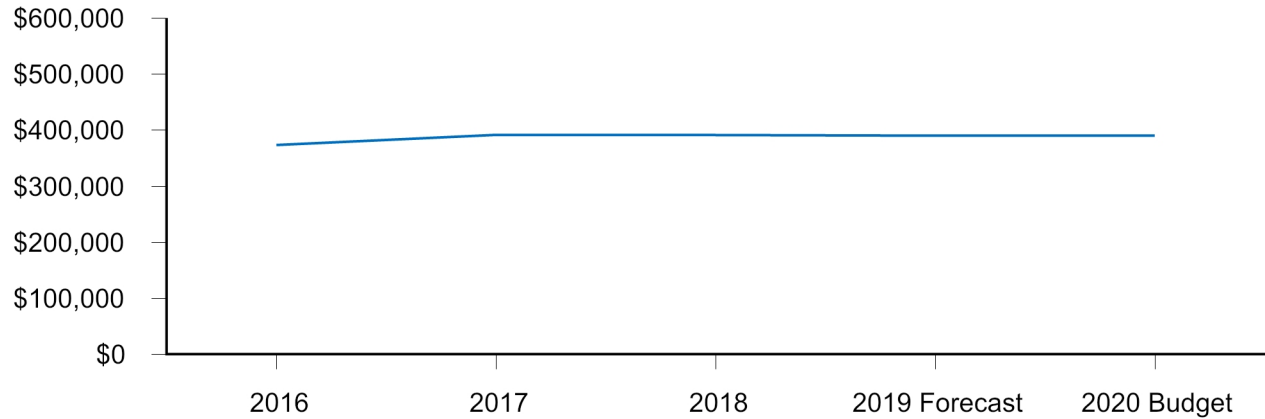
Tax Levy The current tax rate of \$0.17/gal became effective on 04/01/1996

Forecast The 2020 proposed budget shows no change from 2019 forecasts and assumes that cost of fuel and usage will remain the same.

Account # 3034

Fund Category	2016	2017	2018	2019 Forecast	2020 Budget
General Fund	\$ 783,324	\$ 787,350	\$ 782,375	\$ 780,000	\$ 780,000
Increase (decrease)		0.51%	(0.63)%	(0.30)%	—%

Vehicle Tax



Percentage of 2020 Proposed Vehicle Tax Revenue to Total Revenue

0.61%

Authority State Statute: Section 94.560
City Ordinance: N/A

Description The City share of the State of Missouri Motor Vehicle Sales Tax. Amounts are distributed to cities based on where the vehicle is titled.

Tax Levy N/A

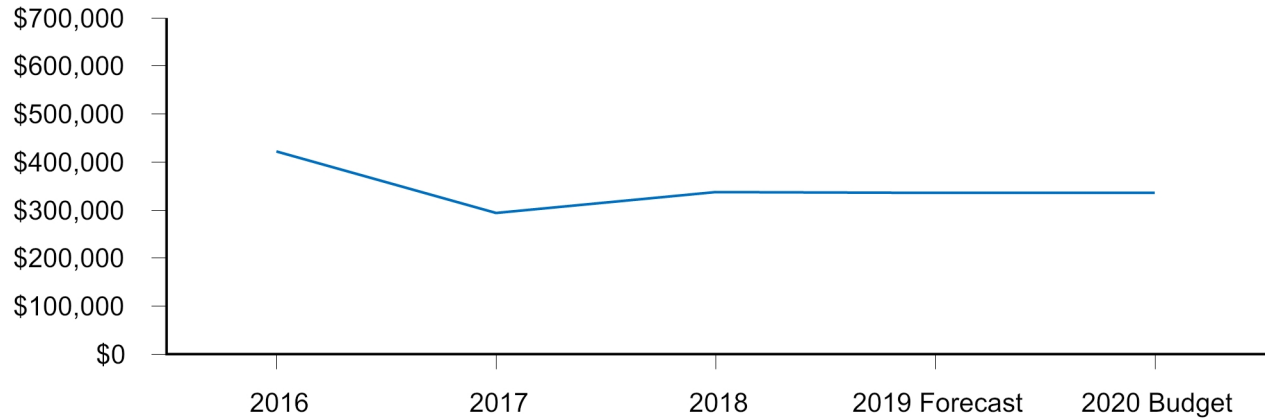
Forecast The 2020 budget assumes a slight increase based on the economy and trend of actual receipts.

Account # 3035

Fund Category	2016	2017	2018	2019 Forecast	2020 Budget
General Fund	\$ 373,454	\$ 391,413	\$ 391,291	\$ 390,000	\$ 390,000

Increase (decrease) 4.81% (0.03)% (0.33)% —%

Fines and Forfeitures



Percentage of 2020 Proposed Fines and Forfeitures Revenue to Total Revenue

0.52%

Authority

State Statute: N/A
 City Ordinance: Ord. 4521, June 14, 1982
 Ord. 4956, April 22, 1985
 Ord. 7268, June 24, 1996

Description

Includes fines levied by the municipal court, monies forfeited when a defendant fails to make a scheduled court appearance, and additional charges to offset the cost of operating the court and training law enforcement officials.

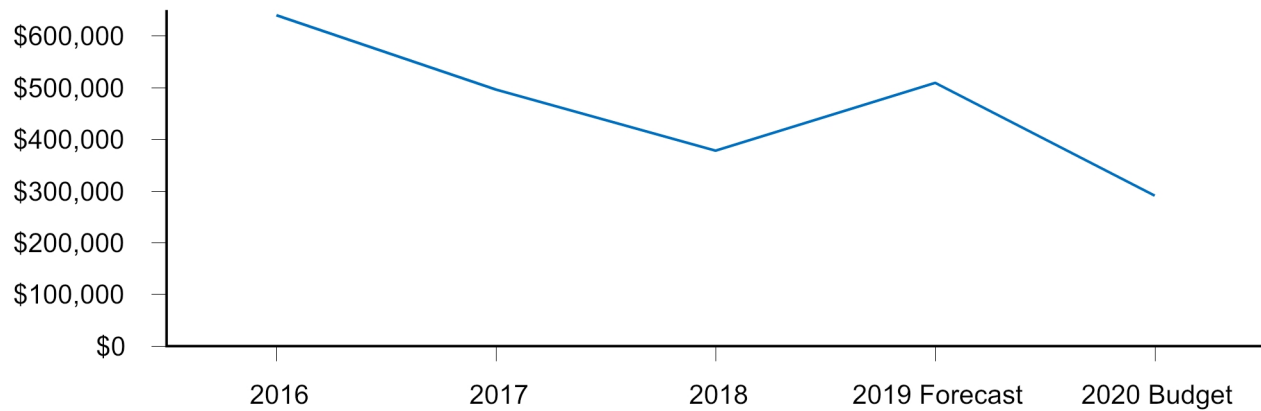
Forecast

Fines and forfeitures budgeted in 2020 show a small increase from 2019 forecasts. There has been additional positions added, but not fully staffed.

Account # 3350 to 3357

Fund Category	2016	2017	2018	2019 Forecast	2020 Budget
General Fund	\$ 422,221	\$ 294,180	\$ 337,490	\$ 335,768	\$ 336,600
Increase (decrease)		(30.33)%	14.72%	(0.51)%	0.25%

Construction and Development Fees



Percentage of 2020 Proposed Construction and Development Fee Revenue to Total Revenue

0.45%

Authority

State Statute: N/A

City Ordinance: Res. 2272, December 18, 2006

Description

Includes building permits, charges for engineering services, and planning and inspection fees.

Fee Schedule

Building permits are generally levied per square footage. Inspection fees are generally levied per linear foot of the utility or street improvement.

Forecast

The City's construction activity is projected to decrease due to the slowing of current economic conditions.

Account # 3071, 3211 to 3229

Fund Category

	2016	2017	2018	2019 Forecast	2020 Budget
General Fund	\$ 639,979	\$ 496,255	\$ 378,092	\$ 509,160	\$ 291,310

Increase (decrease)

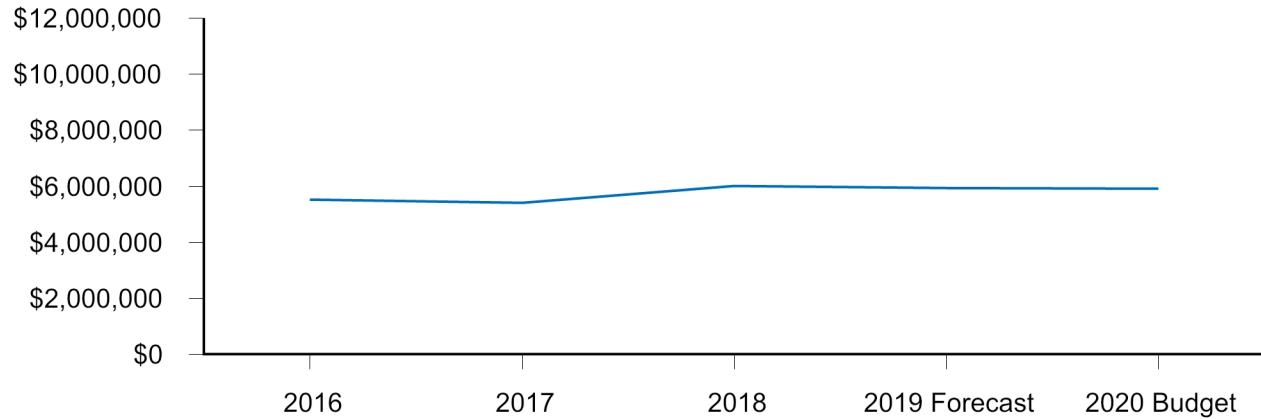
(22.46)%

(23.81)%

34.67%

(42.79)%

Water Sales



Percentage of 2020 Proposed Construction and Development Fee Revenue to Total Revenue **9.20%**

Authority State Statute: N/A
City Ordinance: Ord. 11010, December 17, 2018

Description Fees generated from the sale of water are restricted to water operating and capital purposes.

Fee Schedule As of January 1, 2020 monthly residential water rates will be:

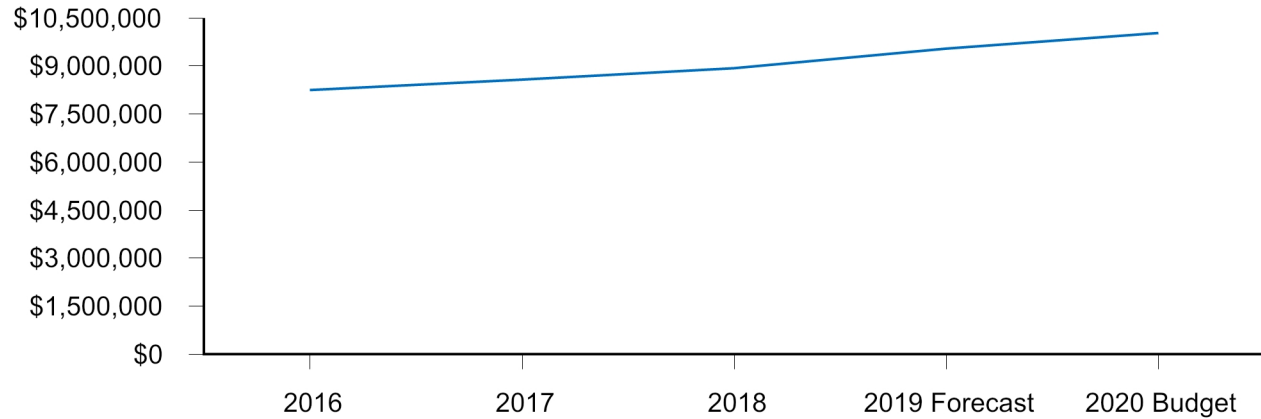
Monthly Customer Charge:	\$6.80
Minimum:	\$3.26
First 2,000 gal.:	\$7.00 per 1,000 gal
Next 18,000 gal.:	\$5.75 per 1,000 gal
Next 80,000 gal.:	\$5.20 per 1,000 gal
Over 100,000 gal.:	\$4.07 per 1,000 gal

Forecast The 2020 budget reflects historical water usage applied to necessary user rate adjustments required to meet bond covenants and the generation of capital improvement funds.

Account # 3901 to 3971

Fund Category	2016	2017	2018	2019 Forecast	2020 Budget
Water Sales	\$ 5,152,733	\$ 5,188,071	\$ 5,749,678	\$ 5,655,370	\$ 5,697,368
System Develop	216,387	36,395	63,503	110,000	60,000
Sales For Resale	150,129	175,311	195,886	159,000	156,560
Total	\$ 5,519,249	\$ 5,399,777	\$ 6,009,067	\$ 5,924,370	\$ 5,913,928
Increase (decrease)		(2.16)%	11.28%	(1.41)%	(0.18)%

Wastewater Charges



Percentage of 2020 Proposed Wastewater Charges Revenue to Total Revenue

15.61%

Authority State Statute: N/A
City Ordinance: Ord. 11011, December 17, 2018

Description Fees paid by users of the wastewater system. Revenue is restricted to wastewater operating and capital purposes.

Fee Schedule Monthly rates January 1, 2019:
Monthly Customer Charge: \$ 8.32
Minimum Volume Charge: \$ 7.08
1,001 Gallons or More \$15.40 per 1,000 gal

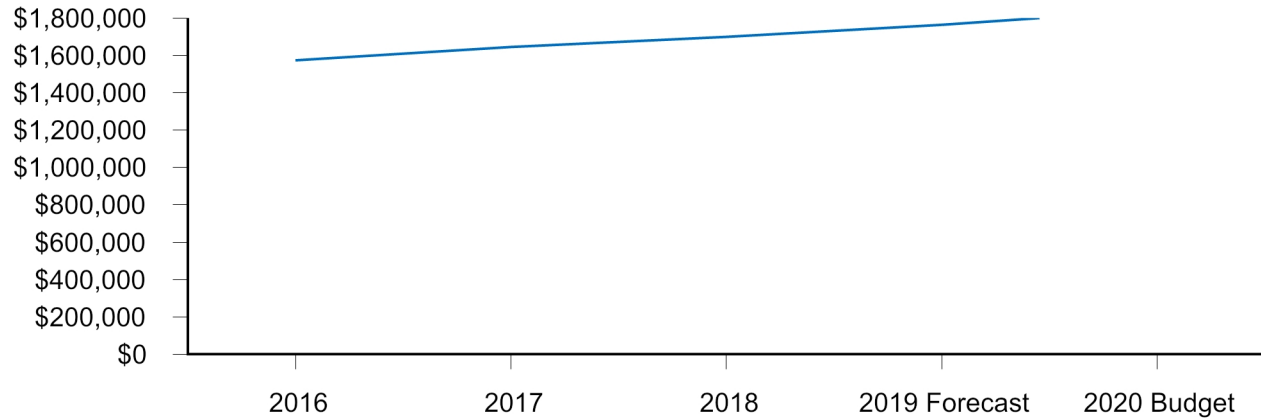
Commercial rates are calculated per 1,000 gallons of water used. Residential rates are calculated per 1,000 gallons of water used during the winter months of December to March.

Forecast The 2020 budget reflects historical wastewater usage applied to current user rates subject to adjustment solely due to the new Wastewater Treatment Plant.

Account # 3901 to 3975

Fund Category	2016	2017	2018	2019 Forecast	2020 Budget
Wastewater Charges	\$ 8,166,222.48	\$ 8,560,746.54	\$ 8,907,623.52	\$ 9,505,975	\$ 10,035,076
Connection Fees	85,648.34	14,354	26,111	40,000	—
Total	8,251,871	8,575,101	8,933,735	9,545,975	10,035,076
Increase (decrease)		3.92%	4.18%	6.85%	5.12%

Solid Waste and Recycling Charges



Percentage of 2020 Proposed Solid Waste Fee Revenue to Total Revenue

2.87%

Authority

State Statute: N/A
City Ordinance: Res. 3021, December 17, 2018

Description

Fees are generated from solid waste and curbside recycling charges. The City contracts with private haulers for collection and disposal of trash. Fees are designed to cover the cost of the contracts plus administrative overhead.

Fee Schedule

Rates as of January, 2019:
Monthly Customer Charge: \$15.59
With seniors receiving 50% reduction in sanitation rates.

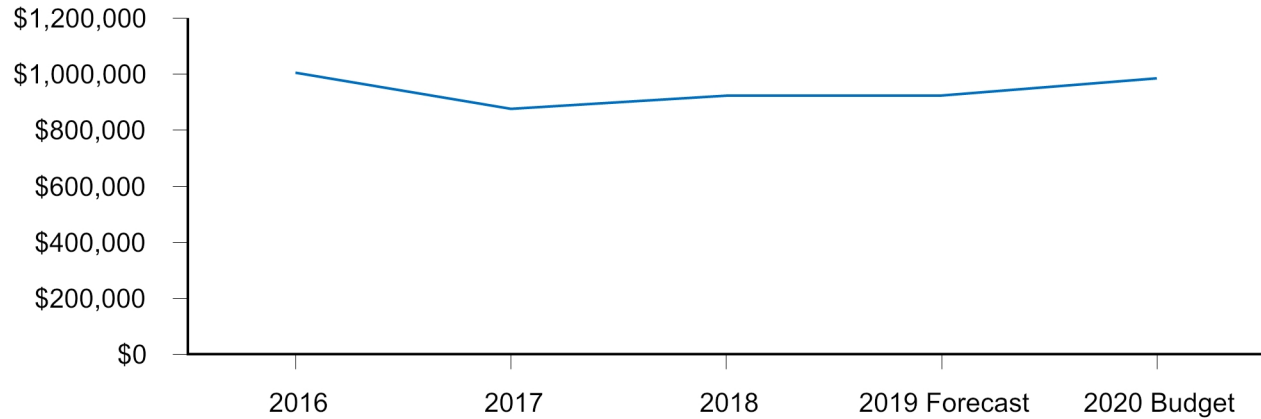
Forecast

The City contracts for sanitation services and increased or decreased costs are passed on to the citizens. Any annual rate increases are based on CPI.

Account # 3241 to 3243

Fund Category	2016	2017	2018	2019 Forecast	2020 Budget
Solid Waste	\$ 1,572,792	\$ 1,645,673	\$ 1,699,702	\$ 1,764,375	\$ 1,843,350
Increase (decrease)		4.63%	3.28%	3.80%	4.48%

Sports Complex/Sports Programs



Percentage of 2020 Proposed Fountain Bluff Sports Complex Revenue to Total Revenue

2.10%

Authority

State Statute: April 1998

City Ordinance: Res. 1862, October 24, 1997

Description

Includes revenue for competitive and recreational programs as well as revenues from facility rentals, concessions, and gate admissions.

Fee Schedule

Events range from facility rentals to Sports Complex sponsored tournaments with fees varying accordingly.

Forecast

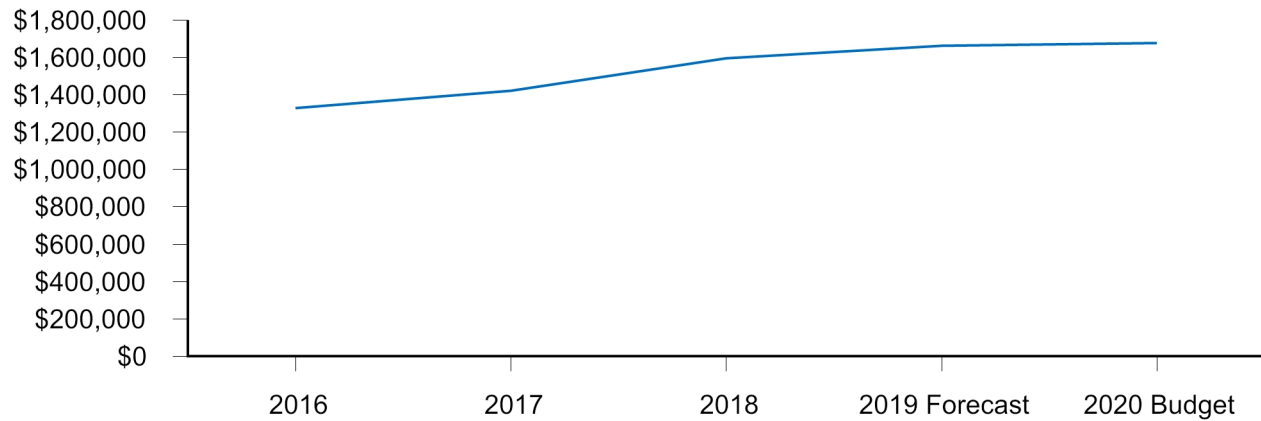
The 2019 proposed budget revenue is based on maintaining and increasing current program participation numbers. It is staff's goal to budget for new programs based on research and evaluation of potential programs that benefit the community while still covering any expenses associated with their operation.

Account #8065 to 8617

Fund Category	2016	2017	2018	2019 Forecast	2020 Budget
Sports Complex/Sports Programs	\$ 922,379	\$ 976,019	\$ 961,253	\$ 839,812	\$ 1,351,383

Increase (decrease)		5.82%	(1.51)%	(12.63)%	60.91%
----------------------------	--	-------	---------	----------	--------

Community Center



Percentage of 2020 Proposed Community Center Revenue to Total Revenue

3.02%

Authority

State Statute: N/A
 City Ordinance: Ord. 6153, July 22, 1991
 City resolution: Res. 2743, April 13th, 2015

Description

Resident and nonresident passes to the community center for use of the facility as well as revenue from programs offered at the center such as swim lessons and aerobics.

Fee Schedule

Annual pass rates for residents effective August 1, 2015:

	Annual	Summer	Daily
Youth (18 & under)	\$ 270.00	\$ 110.00	\$ 7.75
Adult	\$ 395.00	\$ 140.00	\$ 10.50
Adult plus one adult	\$ 685.00	\$ 235.00	N/A
Senior Citizen (60 & older)	\$ 325.00	\$ 120.00	\$ 9.00
Family	\$ 790.00	\$ 275.00	N/A
Additional Dependent	\$ 75.00	\$ 25.00	N/A
20 Visit Swipe Card/no expiration	\$ 150.00		

Forecast

The 2020 proposed budget revenue is based on maintaining and increasing current program participation numbers. It is staff's goal to budget for new programs based on research and evaluation of potential programs that benefit the community while still covering any expenses associated with their operation.

Account # 8001 to 8810

Fund Category	2016	2017	2018	2019 Forecast	2020 Budget
Community Center	\$ 1,594,679	\$ 1,711,629	\$ 1,750,713	\$ 1,717,144	\$ 1,941,137
Increase (decrease)		7.33%	2.28%	(1.92)%	13.04%

GENERAL FUND

City of Liberty, Missouri
General Fund Summary
Fiscal Year 2020

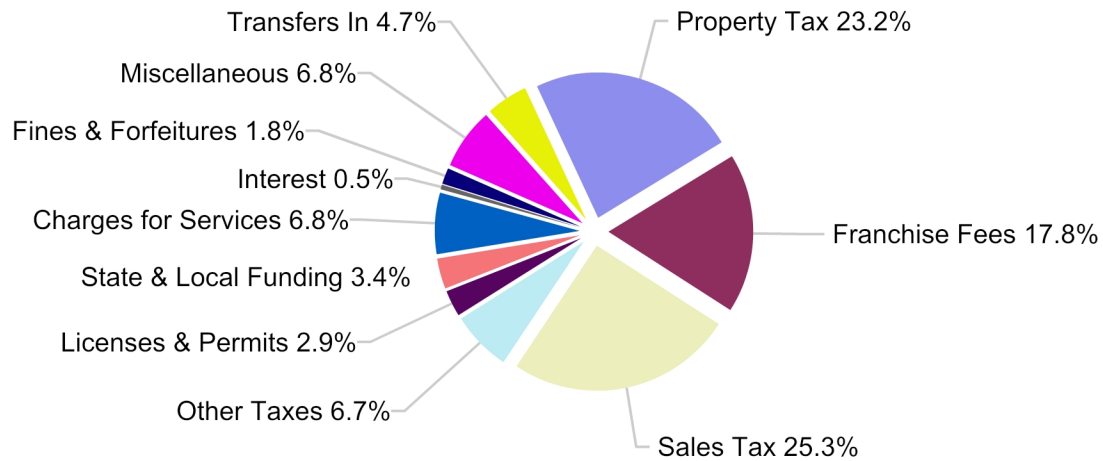
	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES					
Property Tax	\$ 4,207,520	\$ 4,148,539	\$ 4,702,543	\$ 4,352,465	\$ 4,413,986
Franchise Fees	3,544,972	3,466,868	3,595,313	3,333,700	3,355,000
Sales Tax	4,205,191	4,460,167	4,765,311	4,730,861	5,116,698
Use Tax	—	—	983,456	1,935,000	2,000,000
Other Tax	1,256,168	1,286,680	1,274,821	1,261,000	1,261,000
License & Permits	509,749	503,728	472,588	550,600	442,200
Federal Grants	—	—	—	—	—
Operating Grants	548,845	605,880	596,049	639,220	598,753
Charges for Services	1,321,040	1,363,497	1,083,810	1,278,522	1,148,422
Interest	16,460	25,389	53,169	100,000	75,000
Fines & Forfeitures	422,221	294,180	337,490	335,768	336,600
Miscellaneous	730,931	1,672,778	1,742,232	1,277,070	1,285,400
Transfers In	613,530	693,530	893,530	872,020	972,020
Total Revenues	\$ 17,376,626	\$ 18,521,236	\$ 20,500,312	\$ 20,666,226	\$ 21,005,079

EXPENDITURES					
Council	\$ 141,121	\$ 159,530	\$ 188,783	\$ 205,424	\$ 219,474
Administration	1,090,089	1,164,670	1,217,375	1,291,278	1,356,368
Human Resources	262,660	269,681	281,442	323,093	441,824
Finance	738,256	743,939	810,411	895,361	798,881
Police	5,429,127	5,489,416	5,396,711	5,694,560	5,704,031
Fire	4,591,418	4,780,331	4,965,467	5,086,303	5,079,727
Community Services	339,923	350,750	339,619	377,916	400,206
Public Works	2,272,412	2,370,071	2,498,329	2,792,565	2,898,763
Development	640,221	677,373	757,792	804,565	848,821
Information Services	2,032,359	1,992,454	2,399,633	2,691,671	2,644,754
City Wide Programs	207,902	199,133	314,613	579,771	569,013
Total Expenditures	\$ 17,745,487	\$ 18,197,348	\$ 19,170,173	\$ 20,742,508	\$ 20,961,862

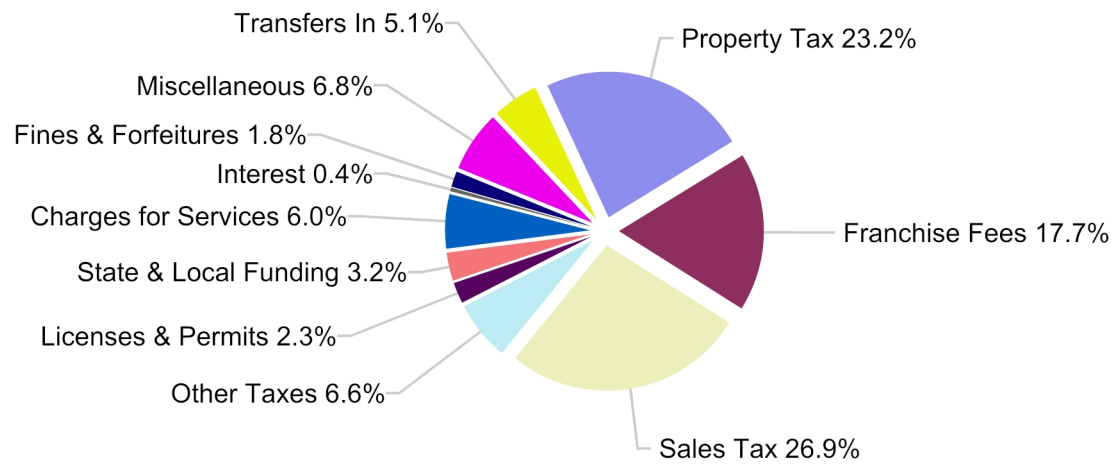
GENERAL FUND REVENUES

	2019 Forecast	2020 Budget
Property Tax	\$ 4,352,465	\$ 4,413,986
Franchise Fees	3,333,700	3,355,000
Sales Tax	4,730,861	5,116,698
Use Tax	1,935,000	2,000,000
Other Taxes	1,261,000	1,261,000
Licenses & Permits	550,600	442,200
State & Local Funding	639,220	598,753
Charges for Services	1,278,522	1,148,422
Interest	100,000	75,000
Fines & Forfeitures	335,768	336,600
Miscellaneous	1,277,070	1,285,400
Transfers In	872,020	972,020
	<u>\$ 20,666,225.6</u>	<u>\$ 21,005,079</u>

2019 General Fund Forecasted Revenues



2020 General Fund Budgeted Revenues



City of Liberty, Missouri
General Fund Revenues Detail
Fiscal Year 2020

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
Property Taxes						
10.10.3001	Real Estate Taxes	\$ 3,022,400	\$ 3,008,480	\$ 3,141,919	\$ 3,113,950	\$ 3,225,361
10.10.3002	Personal Property Taxes	706,405	666,348	1,049,881	727,484	688,733
10.10.3003	Railroad & Utility Taxes	177,519	175,757	173,977	186,031	174,892
10.10.3004	Surtax	272,727	271,575	314,668	295,000	295,000
10.10.3009	Delinquent Charges	28,469	26,380	22,097	30,000	30,000
Total Property Taxes		\$ 4,207,520	\$ 4,148,539	\$ 4,702,543	\$ 4,352,465	\$ 4,413,986
Franchise Fees						
10.10.3011	Electric	\$ 2,028,823	\$ 2,023,018	\$ 2,170,324	\$ 1,995,000	\$ 2,000,000
10.10.3012	Gas	431,715	482,792	553,736	540,000	550,000
10.10.3013	Telephone	252,299	214,677	198,409	180,000	180,000
10.10.3014	Cable TV	350,758	331,904	306,205	313,500	320,000
10.10.3016	Cell Phones	481,377	414,477	366,638	305,200	305,000
Total Franchise Fees		\$ 3,544,972	\$ 3,466,868	\$ 3,595,313	\$ 3,333,700	\$ 3,355,000
Sales Tax						
10.10.3021	General Fund	\$ 4,857,651	\$ 5,230,213	\$ 5,640,050	\$ 5,636,241	\$ 5,879,528
10.10.3023	Hotel Rebate	—	—	(22,057)	(31,680)	(31,680)
10.10.3026	Use Tax	—	—	983,456	1,935,000	2,000,000
10.10.3029	Sales Tax Transfer-Other	(652,460)	(770,046)	(852,682)	(873,700)	(731,150)
Total Sales Taxes		\$ 4,205,191	\$ 4,460,167	\$ 5,748,767	\$ 6,665,861	\$ 7,116,698
Other Taxes						
10.10.3032	Financial Institution Tax	\$ 19,772	\$ 26,127	\$ 19,490	\$ 26,000	\$ 26,000
10.10.3033	Cigarette Tax	79,618	81,791	81,665	65,000	65,000
10.10.3034	State Gasoline Tax	783,324	787,350	782,375	780,000	780,000
10.10.3035	State Vehicle Tax	373,454	391,413	391,291	390,000	390,000
Total Other Taxes		\$ 1,256,168	\$ 1,286,680	\$ 1,274,821	\$ 1,261,000	\$ 1,261,000
Licenses & Permits						
10.20.3051	Business License-Renewal	\$ 180,684	\$ 214,060	\$ 203,724	\$ 235,150	\$ 220,000
10.20.3052	Business License-New	44,657	32,249	26,816	30,250	30,000
10.20.3053	Liquor & Beer	23,114	23,189	26,935	26,700	26,700
10.20.3054	Liquor Dispensing	11,143	11,219	11,323	11,100	11,100
10.20.3057	Dog License	4,205	3,365	4,295	5,000	5,000
10.20.3059	Miscellaneous License	—	—	—	—	—
10.20.3061	Fun Run/5K Events	1,200	600	(2,451)	2,400	2,400
10.20.3068	Business Patio Permits	—	—	—	—	—
10.20.3071	Building Permits	244,747	219,047	201,947	240,000	147,000
Total Licenses & Permits		\$ 509,749	\$ 503,728	\$ 472,588	\$ 550,600	\$ 442,200

General Fund Revenues (continued)

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
Federal Grants						
10.25.3072	Police Grant - BVP	\$ —	\$ —	\$ —	\$ —	\$ —
Total Federal Grants		\$ —	\$ —	\$ —	\$ —	\$ —
State, Local & Federal Funding						
10.30.3103	MARC Funds	\$ 137,813	\$ 147,792	\$ 96,345	\$ 53,000	\$ 80,018
10.30.3104	Historic Preservation Grant	—	—	—	—	—
10.30.3117	Clay County Senior Services	105,000	110,000	90,750	84,860	81,675
10.30.3122	KCATA Section 9	34,850	—	—	—	—
10.30.3127	Police Grants	16,752	14,464	12,568	10,000	10,000
10.30.3132	T.R.I.M. Grant	—	—	—	—	—
10.30.3141	Road District Funds	133,020	223,030	294,910	377,260	317,260
10.30.3151	School District-SRO	121,410	110,593	101,476	114,100	109,800
10.30.3155	Fire Suppression Grant	—	—	—	—	—
10.30.3199	Private Funds Grant	—	—	—	—	—
Total State, Local & Federal Funding		\$ 548,845	\$ 605,880	\$ 596,049	\$ 639,220	\$ 598,753
Charges for Police Services						
10.40.3201	Police Reports	\$ 8,300	\$ 7,873	\$ 7,641	\$ 7,750	\$ 6,500
10.40.3202	Dog Care	7,673	6,215	7,849	9,000	6,000
10.40.3203	Court Fees	1,090	787	878	1,000	1,000
10.40.3207	Alarm Permit	—	—	—	—	—
Total Charges for Police Services		\$ 17,063	\$ 14,875	\$ 16,368	\$ 17,750	\$ 13,500
Charges for Engineering Services						
10.40.3211	Public Improvements	\$ 123,459	\$ 74,632	\$ 33,539	\$ 50,000	\$ 20,000
10.40.3212	Plat Filing	588	1,140	1,051	1,500	1,000
10.40.3213	Telecom Row Application Fees	—	—	1,000	1,000	—
10.40.3218	Parking Permits	—	55	20	10	10
10.40.3219	Right-of-Way Permits	18,040	13,340	28,195	90,000	14,000
Total Charges for Engineering Services		\$ 142,086	\$ 89,167	\$ 63,805	\$ 142,510	\$ 35,010
Charges for Planning & Inspection						
10.40.3221	Building Plan Check Fee	\$ 118,854	\$ 89,103	\$ 39,618	\$ 50,000	\$ 50,000
10.40.3222	Planning Service Fee	34,941	30,460	19,683	21,350	15,000
10.40.3224	Electrical Inspection Fee	37,531	25,226	19,583	21,000	15,750
10.40.3225	Plumbing Inspection Fee	33,165	21,715	17,470	17,400	12,600
10.40.3226	Mechanical Inspection Fee	26,515	21,537	16,986	17,900	15,750
10.40.3227	Examinations	2,142	—	—	—	200
10.40.3229	Other	—	—	—	—	—
Total Charges for Planning & Inspection		\$ 253,146	\$ 188,041	\$ 113,340	\$ 127,650	\$ 109,300

General Fund Revenues (continued)

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
Charges for Emergency Services						
10.40.3231	Ambulance	\$ —	\$ —	\$ —	\$ —	\$ —
10.40.3232	Ambulance Billing 911	1,798,937	2,283,224	2,395,380	1,815,850	2,498,572
10.40.3233	Ambulance Write Off	(890,192)	(1,211,810)	(1,505,083)	(825,238)	(1,507,960)
Total Charges for Emergency Services		\$ 908,745	\$ 1,071,414	\$ 890,297	\$ 990,612	\$ 990,612
Interest						
10.50.3301	Interest Income	\$ 16,460	\$ 25,389	\$ 53,169	\$ 100,000	\$ 75,000
Total Interest		\$ 16,460	\$ 25,389	\$ 53,169	\$ 100,000	\$ 75,000
Fines & Forfeitures						
10.60.3350	Court Costs	\$ 35,368	\$ 25,524	\$ 28,668	\$ 29,400	\$ 29,400
10.60.3351	Court Fines	364,060	254,184	286,644	295,000	295,000
10.60.3352	Forfeited Cash Bond	18,329	8,387	19,489	9,120	10,000
10.60.3353	Parking Fines	4,465	6,085	2,690	2,200	2,200
10.60.3357	Inmate Maintenance Fee	—	—	—	48	—
Total Fines & Forfeitures		\$ 422,221	\$ 294,180	\$ 337,490	\$ 335,768	\$ 336,600
Miscellaneous Revenue						
10.70.3601	Sale of Publications	\$ 581	\$ 599	\$ 1,106	\$ 500	\$ 500
10.70.3602	GIS Data Requests	—	15	—	—	—
10.70.3641	Sale of Public Property	3,394	13,361	14,467	19,400	12,000
10.70.3651	Access Transportation	1,030	1,250	1,210	1,200	1,400
10.70.3652	Senior Activities	1,100	—	—	—	—
10.70.3653	Senior Services Admin.	7,700	9,100	9,100	8,400	8,400
10.70.3655	Senior Center Programs	4,674	2,920	6,100	6,000	4,500
10.70.3659	Loss Control Reimburse	—	—	—	—	—
10.70.3661	Reimbursed Exp-GF	13,069	739	—	1,000	1,000
10.70.3664	Reimbursed Exp-Police	360	—	—	500	500
10.70.3666	Project Cost Reimburse	—	—	—	—	—
10.70.3712	Tower Lease Revenue	57,600	57,600	590,000	28,800	28,800
10.70.3714	Tower Lease Sales	—	—	—	—	—
10.70.3721	Insurance Settlement	—	14,476	1,384	—	—
10.70.3722	Telecom Settlement	—	44,435	—	—	—
10.70.3763	Downtown CID Parking Support	—	—	10,555	10,870	10,900
10.70.3770	TIF Administrative Fee	27,431	26,475	24,991	33,000	33,000
10.70.3785	Overhead Fees-Utilities	283,400	308,400	358,400	358,400	358,400
10.70.3789	Misc Income-Police	1,950	1,850	750	2,000	2,000
10.70.3791	Miscellaneous Income	9,367	43,957	19,615	20,000	2,000
10.70.3793	Lease Proceeds	308,182	421,126	—	775,000	810,000
10.70.3794	Bond Proceeds	—	711,000	655,000	—	—
10.70.3795	Tax Special Assessments	11,092	15,475	3,167	12,000	12,000
10.70.3799	Bond Premium	—	—	46,171	—	—
Total Miscellaneous Revenue		\$ 730,931	\$ 1,672,778	\$ 1,742,016	\$ 1,277,070	\$ 1,285,400

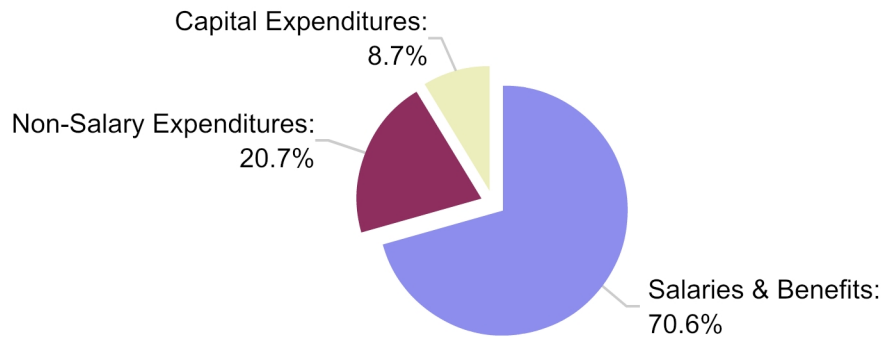
General Fund Revenues (continued)

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
Transfers In						
10.80.3803	Transportation Sales Tax Fund	103,010	153,010	253,010	253,010	303,010
10.80.3804	Capital Sales Tax Fund	103,010	153,010	253,010	253,010	303,010
10.80.3805	Transient Guest Tax Fund	2,000	2,000	2,000	2,000	2,000
10.80.3807	Park & Rec Fund	69,000	49,000	49,000	49,000	49,000
10.80.3811	Fire Sales Tax Fund	336,510	336,510	336,510	315,000	315,000
Total Transfers In		\$ 613,530	\$ 693,530	\$ 893,530	\$ 872,020	\$ 972,020
Total General Fund Revenues		\$17,376,626	\$18,521,236	\$20,500,096	\$20,666,226	\$21,005,079

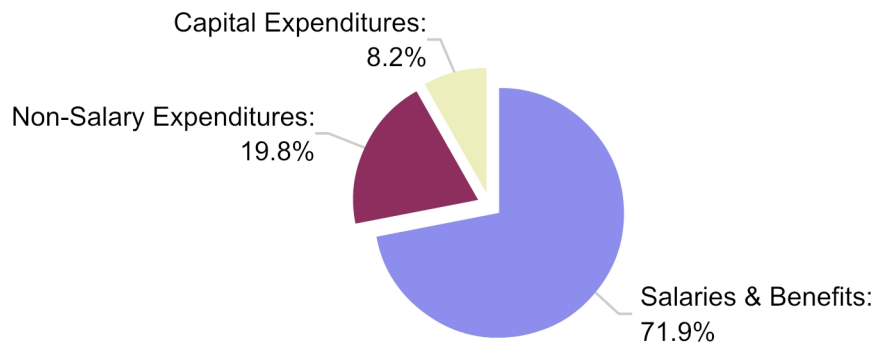
GENERAL FUND EXPENDITURES

	2019 Forecast	2020 Budget
Salaries & Benefits	\$ 15,777,656	\$ 16,588,461
Non-Salary Expenditures	4,619,731	4,571,985
Capital Expenditures	1,943,578	1,896,400
Less: PSST Salaries & Benefits	(1,598,456)	(2,094,984)
	<u>\$ 20,742,508</u>	<u>\$ 20,961,862</u>

2019 General Fund Forecasted Expenditures



2020 General Fund Budgeted Expenditures



YEAR 2020 BUDGET DETAIL
CITY COUNCIL

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.10.101.02.4001	Salaries	\$ 23,200	\$ 24,000	\$ 24,000	\$ 24,000	\$ 24,000
10.10.101.02.4015	Opt Out (Health Insurance)	12,075	4,054	2,771	3,302	2,601
10.10.101.02.4018	Health Savings Account	1,938	7,285	10,783	11,551	8,821
10.10.101.02.4101	Social Security	1,804	1,061	760	1,989	2,710
10.10.101.02.4104	Workers Compensation	9	34	57	63	77
10.10.101.02.4105	Health Insurance	75,967	98,971	115,837	119,163	133,687
10.10.101.02.4106	Life Insurance	66	108	78	74	72
10.10.101.02.4107	Dental Insurance	4,142	4,779	4,976	5,221	5,439
10.10.101.02.4112	Vision Insurance	1,049	1,140	1,319	1,440	1,547
10.10.101.04.5001	General Supplies	138	268	551	210	250
10.10.101.04.5120	Outside Printing	—	128	—	150	150
10.10.101.06.5210	Training Travel	742	446	581	1,248	1,250
10.10.101.06.5251	Registration Fees	—	—	—	200	200
10.10.101.16.5715	Casualty Insurance	78	72	11,529	16,249	21,670
10.10.101.38.5803	Meeting Expense	2,125	2,445	2,872	3,263	3,000
10.10.101.38.5810	Publications	—	—	—	—	—
10.10.101.38.5811	Membership Dues	15,814	10,346	10,488	15,492	12,000
10.10.101.38.5815	Boards & Comm Dinner	—	73	—	—	—
10.10.101.38.5989	Miscellaneous Expenses	1,972	4,319	2,183	1,808	2,000
TOTALS		\$ 141,121	\$ 159,530	\$ 188,783	\$ 205,424	\$ 219,474

Administration Department

Program Narrative

Mission Statement:

Provide exceptional City management and leadership using an established business plan, in order to ensure superior City services are provided to the citizens of Liberty; maintain/manage the City's records; administer/maintain/manage occupational and business licenses; develop/maintain community partnerships; perform contract management; provide elected official support; develop/manage legislative initiatives with elected officials at federal, state and local levels; manage economic development activities within the City; provide staff support to various boards; provide effective communications to the public through various media formats; and provide efficient and effective Municipal Court services.

Services:

1. City Administrator

The Administration Division of the Administration Department incorporates the overall administrative functions of the City and is made up of the City Administrator; the Assistant City Administrator; the Assistant to the City Administrator; the Economic and Business Development Manager; and an Administrative Assistant. The City Administrator serves as the Chief Administrative Officer and the Chief Financial Officer for the City organization and reports directly to the Mayor and City Council. The Assistant City Administrator currently serves as the Finance Director and reports directly to the City Administrator. The Assistant to the City Administrator also serves in an oversight role in many City organizational functions; manages the Municipal Court Division and the Animal Control Division; and reports directly to the City Administrator. The Economic & Business Development Manager provides oversight and manages all economic development activities and projects. The Administrative Assistant provides support to the Administration Department including the Clerk's Division and the Public Relations Division. Together with the Department Directors, the City Administrator sets the goals of the organization aligning the organization's goals with the City Council goals.

The Administration Division is also responsible for providing support for the Mayor and City Council by answering Mayor/Council questions on various issues; researching various issues; providing notification of upcoming community/public activities/meetings at the local, regional, state and federal levels; providing calendar/schedule management; coordinating various meetings/events; making travel arrangements for Mayor and Council members to attend City business related conferences/events/meetings; preparing City Council regular session and study session agendas/minutes/packets (in conjunction with the Clerk Division); managing the coordination/distribution of Council Service Requests (CSRs) among all City departments for solution/resolution; and coordinating activities/meetings for City Council appointed Boards/Commissions and Committees.

2. Economic Development

The goal of this program is to coordinate economic development activities with other City departments, developers and outside community partners to bring new businesses to the City of Liberty and enhance existing business locations. The City of Liberty believes (1) the components of an economic development program include commercial/retail development; industrial recruitment; office recruitment; existing industry expansion and retention; central business district development; entrepreneur development; and targeted industry recruitment; (2) economic development is an ongoing and sustainable process aimed at addressing the economic growth of the community; (3) the City of Liberty realizes that a strong, diverse and resilient local economy is critical to our planned development; and (4) economic development provides jobs and income for a large number of our citizens; as well as a stream of revenues that contribute to the public facilities and services that all of Liberty's residents enjoy.

The Economic and Business Development Manager coordinates all economic and business development activities within the City and works closely with the Liberty Economic Development Corporation (LEDC) in recruiting new business activity. The Economic and Business Development Manager maintains and monitors the outcomes and successes of economic development projects; creates new ways to attract and enhance business development through incentives; updates the Economic Development Policy; works with state representatives on funding opportunities; works towards the sale and development of the City's property in Heartland Meadows; submits incentive proposals to LEDC, KCADC and the Missouri Partnership; works with Historic Downtown Liberty to create and educate

business and property owners about enhancement opportunities; and submits reports and documents to the City Council for consideration. The City's economic development web page is monitored and maintained by the Economic and Business Development Manager.

3. City Clerk

The City Clerk Division oversees various licensing activities including regulation of alcoholic beverage licenses. As Records Custodian, the Deputy City Clerk is responsible for managing official records of the City, including ordinances, resolutions and minutes of the City Council. In addition, the Division keeps the Code of Ordinances updated and assists in interpreting the City Code. The Deputy City Clerk prepares action reports; ordinances and resolutions for Council consideration; and attests and certifies official documents and copies. The Deputy City Clerk accepts documents required for candidate filing in local elections; certifies candidates to the County Board of Election Commissioners; prepares notices of elections; and submits official local election results to City Council for acknowledgement.

The Deputy City Clerk attends all City Council meetings and prepares the City Council meeting minutes and summary notes. The City Clerk Division is also responsible for the City Council agenda management/packet preparation and electronic distribution of this information. The Division's budget includes: Code supplements and records management expenses; general legal fees and license processing expenses; as well as salary and benefits for one full-time employee which is the Deputy City Clerk.

4. Public Relations

The Public Relations Division oversees a wide array of programs that are designed to communicate, educate and engage Liberty residents and customers. These programs include, but are not limited to: citizen newsletters; election issue education publications; cable channel programming; the City website; Visit Liberty website; media relations; News Flashes (email news service); opinion polls; public forums; and special events, including LibertyFest.

The Public Relations Division also oversees the City's social media platforms, which currently include Twitter, Facebook and YouTube. The Public Relations Division works with all City departments to develop pertinent content and to ensure responses to social media interactions are timely and customer service oriented. Staff also works with the Council

appointed Tourism Committee to administer the funds of the Transient Guest Tax to attract visitors to Liberty.

Internally, the division provides public relations counsel to administration and staff and offers website maintenance training to City staff in order to enable timely and relevant updates to the City's website. Externally, the Public Relations Division works with community partners to identify collaborative ways to market and promote the City of Liberty and its amenities to diverse audiences. The Public Relations Division currently consists of a full-time Communications Manager and a full-time Marketing & Special Events Supervisor, both of which are funded through the Administration budget. A third full-time position, a Marketing Coordinator, is dedicated to and funded through the Parks & Recreation Department.

5. Municipal Court

The Liberty Municipal Division handles all traffic tickets and City ordinance violations written by the Police Department, Animal Control, Code Enforcement, and Parking Control. Municipal Court is held four times per month with an average case load of 250 cases per docket. Municipal Court Staff is responsible for the data entry, case preparation and docketing of all citations into the proper court dates. Staff responds to heavy call volumes from the general public and attorney's. Dockets are prepared for each court session and all defendants are researched thru the REGIS system to check for warrants. After court, ticket dispositions are entered in the court software system in an accurate and timely manner. Court continues to maintain 100% compliance in meeting the Department of Revenue seven (7) day conviction reporting requirement. Staff consists of the Court Administrator, one Municipal Court Technician, and the Municipal Judge.

Prosecutor Office

The Prosecutor's Office is responsible for the filing of all citations written by the Police Department, Animal Control, Code Enforcement and Parking Control. The Prosecutor Clerk is responsible for preparing the Prosecutor files and having all police reports, criminal history and driving records ready for the Prosecutor to review for the determination of what action will be taken on all cases presented before him. The Prosecutors attends all four court sessions and prepares and completes all plea recommendation's to go before the Judge for approval. The office consists of a Prosecutor, Associate Prosecutor and a Prosecutor Clerk.

6. Animal Control Unit

The Animal Control Unit is responsible for staffing and maintaining the City's animal shelter, working with local veterinarians, and promoting responsible pet ownership. This unit works to maintain a high quality of service while protecting and serving the public and pets by enforcing all ordinances and laws pertaining to domestic animal care and control. The Animal Control Unit formerly served as a support function for the Patrol Division of the police department, but was reorganized in 2014 under the supervision of the Administration department.

Staffing Levels:

The Administration Department's proposed staffing levels for FY2020, along with a brief look at historical staffing levels, are as follows:

Position Title	2016	2017	2018	2019	2020 Budget
Administrative Assistant	1	0	0	0	0
HR/Admin Specialist	0	0	1	1	1
Animal Control Officer	2	2	2	2	2
Animal Shelter Attendant	1	1	1	1	1
Assistant City Administrator	1	1	1	1	1
Assistant Deputy City Clerk	1	1	0	0	0
Assistant to the City Administrator	1	1	1	1	1
City Administrator	1	1	1	1	1
Communication Manager	1	1	1	1	1
Marketing & Special Events Supervisor	0	1	1	1	1
Communication/Public Relations Specialist	1	0	0	0	0
Court Administrator	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Economic & Business Development Manager	1	1	1	1	1
Municipal Court Technician	0	0	0	1	1
Total	13	12	12	13	13

Previous Year's Goals and Objectives:

The Administration Department's FY2019 goals and objectives were as follows:

1. Evaluate and pursue manufacturing/industrial users that will add new employees and investment into the community.

Objective: Investigate future manufacturing/industrial development opportunities to increase the community's employment base and future tax base.

Update:

2. Reevaluate and identify key development opportunities within the community.

Objective: Industrial/manufacturing sites have been identified with the City. The impediments to development of each site has been identified and the cost to address those impediments factored.

Update:

3. Work to increase our housing opportunities.

Objective: Investigate housing options and development that will provide housing choices within the community.

Update:

4. Expand our community focus incentives.

Objective: When appropriate, evaluate additional Chapter 353 residential areas and/or commercial grant programs which results in improvements to property and increases property and sales tax base.

Update:

5. Complete the redesign process for the City of Liberty website.

Objective: To develop a website that continues to meet changing technology and user needs.

Update: This was postponed until 2020.

6. Create a review team to begin planning for the redesign process for the Visit Liberty website

Objective: To develop a more robust website that continues to meet changing technology and user needs.

Update: This has been postponed until a new agency is selected to assist with a Visit Liberty marketing plan.

7. Continue exploring and evaluating value of existing and emerging social media platforms with existing staffing levels.

Objective: To expand community engagement.

Update: Liberty Police Department staff began providing regular, quality content to the City's social media outlets in preparation for launching separate department Facebook and Twitter pages in 2020. .

FY2020 Goals and Objectives:

The Administration Department's FY2020 strategic goals and objectives include the following:

1. Complete the redesign process for the City of Liberty website
2. Objective: Objective: To develop a website that continues to meet changing technology and user needs.
3. Create a review team to begin planning for the redesign process for the Visit Liberty website

Objective: To develop a more robust website that continues to meet changing technology and user needs.

4. Continue exploring and evaluating value of existing and emerging social media platforms with existing staffing levels.

Objective: To expand community engagement.

YEAR 2020 BUDGET DETAIL
CITY ADMINISTRATOR

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.20.001.02.4001	Salaries	\$ 213,590	\$ 243,277	\$ 249,272	\$ 258,057	\$ 332,025
10.20.001.02.4002	Part-time	16,408	—	—	—	—
10.20.001.02.4004	Overtime	—	—	131	500	—
10.20.001.02.4015	Opt Out (Health Insurance)	292	—	—	—	—
10.20.001.02.4018	Health Savings Account	514	3,203	4,387	4,654	3,015
10.20.001.02.4101	Social Security	16,209	17,343	17,704	19,527	25,631
10.20.001.02.4102	LAGERS Retirement	16,998	22,534	26,187	26,386	35,179
10.20.001.02.4104	Workers Compensation	82	345	580	674	1,065
10.20.001.02.4105	Health Insurance	31,999	40,865	41,869	47,576	52,099
10.20.001.02.4106	Life Insurance	47	52	50	50	51
10.20.001.02.4107	Dental Insurance	1,517	1,879	1,693	1,770	1,831
10.20.001.02.4112	Vision Insurance	352	298	298	312	362
10.20.001.02.4116	Disability Insurance	129	141	136	138	141
10.20.001.04.5001	General Supplies	2,293	1,440	1,699	3,934	4,000
10.20.001.04.5110	Copier Lease	4,456	4,613	4,331	5,334	5,500
10.20.001.04.5120	Outside Printing	128	125	62	100	150
10.20.001.06.5210	Training Travel	—	125	—	100	1,000
10.20.001.06.5251	Registration Fees	455	402	200	100	500
10.20.001.06.5259	Other Training	—	—	—	—	—
10.20.001.08.5365	Eco Devo	3,691	—	—	—	—
10.20.001.08.5397	Contract Labor	—	—	—	—	—
10.20.001.08.5399	Miscellaneous Fees	—	—	26	—	—
10.20.001.16.5715	Casualty Insurance	802	651	3,587	5,055	6,740
10.20.001.18.5601	Minor Equipment	1,658	—	—	207	200
10.20.001.18.5604	Minor Furniture	—	—	—	—	800
10.20.001.38.5803	Meeting Expense	568	252	608	570	500
10.20.001.38.5804	Special Events	—	—	—	—	—
10.20.001.38.5810	Publications	158	—	—	—	—
10.20.001.38.5811	Membership Dues	8,246	9,918	10,087	12,481	12,500
10.20.001.38.5989	Miscellaneous Expenses	1,395	849	389	2,564	2,000
TOTALS		\$ 321,988	\$ 348,312	\$ 363,298	\$ 390,089	\$ 485,289

YEAR 2020 BUDGET DETAIL
CITY CLERK

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.20.021.02.4001	Salaries	\$ 101,880	\$ 104,937	\$ 88,235	\$ 73,042	\$ 75,232
10.20.021.02.4004	Overtime	965	908	29	—	—
10.20.021.02.4018	Health Savings Account	1,957	2,929	3,174	1,116	396
10.20.021.02.4101	Social Security	7,427	7,570	6,310	5,437	5,786
10.20.021.02.4102	LAGERS Retirement Program	8,845	10,055	9,267	7,418	7,941
10.20.021.02.4104	Workers Compensation	35	150	253	231	241
10.20.021.02.4105	Health Insurance	20,338	20,666	21,591	18,597	20,882
10.20.021.02.4106	Life Insurance	45	36	27	18	18
10.20.021.02.4107	Dental Insurance	1,083	1,072	1,029	632	647
10.20.021.02.4112	Vision Insurance	277	277	282	211	217
10.20.021.02.4116	Disability Insurance	119	97	73	49	50
10.20.021.04.5001	General Supplies	1,037	1,132	135	1,479	1,900
10.20.021.04.5120	Outside Printing	3,426	2,985	5,119	5,413	5,000
10.20.021.06.5210	Training Travel	—	—	—	—	1,000
10.20.021.06.5251	Registration Fees	723	239	—	115	700
10.20.021.08.5311	Legal Fees	45,499	63,711	60,473	47,808	50,000
10.20.021.08.5399	Miscellaneous Fees	1,068	2,268	1,660	926	1,000
10.20.021.16.5715	Casualty Insurance	125	102	2,562	2,465	2,410
10.20.021.18.5601	Minor Equipment	—	1,385	428	400	—
10.20.021.38.5811	Membership Dues	70	270	255	280	300
10.20.021.38.5989	Miscellaneous Expenses	—	50	—	—	—
TOTALS		\$ 194,919	\$ 220,840	\$ 200,906	\$ 165,638	\$ 173,720

YEAR 2020 BUDGET DETAIL
PUBLIC RELATIONS

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.20.031.02.4001	Salaries	\$ 135,044	\$ 130,361	\$ 134,272	\$ 141,741	\$ 57,401
10.20.031.02.4004	Overtime	820	—	—	—	—
10.20.031.02.4015	Opt Out (Health Insurance)	3,500	583	3,500	3,302	2,601
10.20.031.02.4018	Health Savings Account	2,422	3,156	2,778	1,755	—
10.20.031.02.4101	Social Security	10,457	9,746	10,230	11,105	4,590
10.20.031.02.4102	LAGERS Retirement Program	11,987	12,440	14,466	14,760	6,300
10.20.031.02.4104	Workers Compensation	42	184	312	372	184
10.20.031.02.4105	Health Insurance	15,889	17,808	13,380	14,993	—
10.20.031.02.4106	Life Insurance	29	24	36	36	18
10.20.031.02.4107	Dental Insurance	933	1,101	1,210	1,265	647
10.20.031.02.4112	Vision Insurance	—	88	136	142	145
10.20.031.02.4116	Disability Insurance	59	65	136	99	50
10.20.031.04.5001	General Supplies	—	—	—	514	1,150
10.20.031.04.5120	Outside Printing	10,775	8,822	8,917	12,000	12,000
10.20.031.06.5210	Training Travel	—	1,607	1,085	2,372	3,100
10.20.031.06.5251	Registration Fees	382	70	807	1,583	1,500
10.20.031.08.5364	Marketing	908	—	—	—	—
10.20.031.08.5371	Advertising	—	—	—	—	—
10.20.031.08.5399	Miscellaneous Fees	2	43	41	—	—
10.20.031.16.5715	Casualty Insurance	164	138	2,562	3,611	4,820
10.20.031.38.5803	Meeting Expense	—	—	—	510	700
10.20.031.38.5811	Membership Dues	1,150	1,170	585	785	1,170
10.20.031.38.5989	Miscellaneous Expenses	3,134	4,859	7,136	5,000	5,000
TOTALS		\$ 197,696	\$ 192,266	\$ 201,589	\$ 215,944	\$ 101,376

YEAR 2020 BUDGET DETAIL
ANIMAL CONTROL

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.20.051.02.4001	Salaries	\$ 56,412	\$ 92,022	\$ 103,748	\$ 108,869	\$ 135,573
10.20.051.02.4002	Part-time	21,628	643	—	—	—
10.20.051.02.4004	Overtime	2,020	2,926	1,287	3,261	4,000
10.20.051.02.4015	Opt Out	1,539	—	—	—	—
10.20.051.02.4018	Health Savings Account	294	3,770	4,685	4,028	3,050
10.20.051.02.4101	Social Security	6,220	7,140	7,684	8,553	10,911
10.20.051.02.4102	LAGERS Retirement Program	3,660	6,055	11,063	11,549	14,975
10.20.051.02.4104	Workers Compensation	2,178	2,543	2,429	2,839	4,189
10.20.051.02.4105	Health Insurance	8,528	16,250	26,628	39,961	55,587
10.20.051.02.4106	Life Insurance	29	39	36	36	45
10.20.051.02.4107	Dental Insurance	656	1,137	1,274	1,524	2,073
10.20.051.02.4112	Vision Insurance	140	257	311	396	556
10.20.051.02.4116	Disability Insurance	22	45	73	99	125
10.20.051.04.5001	General Supplies	1,046	966	809	1,000	5,000
10.20.051.04.5003	Medical Supplies	1,265	1,285	2,341	3,000	3,000
10.20.051.04.5008	Building Maintenance	4,357	1,023	2,545	3,750	5,000
10.20.051.04.5010	Chemicals	948	666	415	1,200	5,000
10.20.051.04.5013	Food	1,337	1,303	1,145	1,500	2,500
10.20.051.06.5210	Training Travel	250	1,151	741	1,200	1,200
10.20.051.06.5251	Registration Fees	49	—	—	750	1,000
10.20.051.08.5346	Financial Fees	—	—	—	—	—
10.20.051.08.5358	Veterinary Services	606	908	1,236	4,000	4,000
10.20.051.08.5381	Refuse Collection Fees	—	—	—	—	—
10.20.051.08.5389	Miscellaneous Fees	—	49	49	49	100
10.20.051.12.5401	Electric	3,137	3,308	3,794	2,000	10,000
10.20.051.12.5421	Natural Gas	1,169	1,338	1,429	2,000	5,000
10.20.051.12.5453	Mobile Phones	—	—	500	500	—
10.20.051.14.5521	Vehicle Fuel	1,126	1,245	2,169	2,413	1,200
10.20.051.14.5541	Vehicle Maintenance	277	528	1,190	3,000	3,000
10.20.051.14.5559	Misc. Equipment Maintenance	1,365	435	1,919	3,000	5,000
10.20.051.14.5571	Building Maintenance	2,559	9,283	1,790	3,750	3,750
10.20.051.16.5711	Property Insurance	193	214	285	350	367
10.20.051.16.5715	Casualty	—	—	6,120	6,520	7,220
10.20.051.18.5601	Minor Equipment	—	—	730	—	—
10.20.051.38.5811	Membership Dues	30	—	—	—	—
10.20.051.38.5812	Clothing Expenses	1,647	1,119	972	1,000	1,500
TOTALS		\$ 124,688	\$ 157,647	\$ 189,397	\$ 222,096	\$ 294,921

YEAR 2020 BUDGET DETAIL
MUNICIPAL COURT

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.20.131.02.4001	Salaries	\$ 157,044	\$ 135,105	\$ 110,030	\$ 119,300	\$ 112,200
10.20.131.02.4002	Part-Time	—	—	1,133	4,635	—
10.20.131.02.4004	Overtime	3,261	3,085	3,085	4,482	3,760
10.20.131.02.4015	Opt Out (Health Insurance)	3,412	416	—	—	—
10.20.131.02.4018	Health Savings Account	—	—	—	330	330
10.20.131.02.4101	Social Security	11,459	9,651	7,897	9,385	8,896
10.20.131.02.4102	LAGERS Retirement Program	10,740	9,082	9,825	10,572	10,163
10.20.131.02.4104	Workers Compensation	165	238	344	332	382
10.20.131.02.4105	Health Insurance	42,784	39,255	32,399	30,569	25,760
10.20.131.02.4106	Life Insurance	113	74	49	29	18
10.20.131.02.4107	Dental Insurance	2,766	1,839	1,210	1,225	1,102
10.20.131.02.4112	Vision Insurance	663	475	338	256	145
10.20.131.02.4116	Disability Insurance	119	53	49	30	—
10.20.131.04.5001	General Supplies	1,163	1,617	1,011	2,000	2,000
10.20.131.04.5110	Copier Lease & Usage	1,689	1,517	1,352	1,800	1,800
10.20.131.04.5120	Outside Printing	1,391	1,979	1,851	2,000	2,000
10.20.131.06.5210	Training Travel	2,697	2,353	1,022	2,500	2,000
10.20.131.06.5251	Registration Fees	975	900	725	1,000	1,000
10.20.131.08.5311	Legal Fees	6,900	4,025	125	750	750
10.20.131.08.5346	Financial Services	445	441	440	750	750
10.20.131.08.5399	Miscellaneous Fees	728	2,018	3,005	2,000	2,000
10.20.131.16.5715	Casualty Insurance	319	260	3,843	5,417	7,220
10.20.131.18.5601	Minor Purchase	998	3,321	369	500	500
10.20.131.38.5803	Meeting Expense	—	—	—	250	250
10.20.131.38.5810	Publications	386	—	—	250	250
10.20.131.38.5811	Membership Dues	580	—	270	600	700
10.20.131.38.5812	Clothing Expenses	—	—	60	250	250
TOTALS		\$ 250,798	\$ 217,702	\$ 180,431	\$ 201,211	\$ 184,226

YEAR 2020 BUDGET DETAIL
PROSECUTORS OFFICE

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.20.121.02.4001	Salaries	\$ —	\$ 15,833	\$ 48,340	\$ 49,206	\$ 50,096
10.20.121.02.4004	Overtime	—	62	—	1,348	2,000
10.20.121.02.4018	Health Savings Account	—	1,038	1,698	2,091	1,821
10.20.121.02.4101	Social Security	—	1,127	3,420	3,754	4,016
10.20.121.02.4102	LAGERS Retirement Program	—	443	3,035	3,176	3,464
10.20.121.02.4104	Workers Compensation	—	—	58	256	414
10.20.121.02.4105	Health Insurance	—	4,210	10,699	21,209	37,858
10.20.121.02.4106	Life Insurance	—	12	36	36	36
10.20.121.02.4107	Dental Insurance	—	198	605	956	1,294
10.20.121.02.4112	Vision Insurance	—	66	180	177	217
10.20.121.04.5001	General Supplies	—	579	291	500	500
10.20.121.04.5120	Outside Printing	—	—	227	—	—
10.20.121.06.5210	Training Travel	—	661	2,159	2,110	2,300
10.20.121.06.5251	Registration Fees	—	175	1,652	1,769	1,900
10.20.121.08.5311	Legal Fees	—	3,500	6,500	6,000	6,000
10.20.121.16.5715	Casualty	—	—	2,562	3,611	4,820
10.20.121.18.5601	Minor Purchase	—	—	89	—	—
10.20.121.38.5811	Membership Dues	—	—	205	100	100
TOTALS		\$ —	\$ 27,904	\$ 81,754	\$ 96,300	\$ 116,836

Human Resources & Risk Management Department

Program Narrative

Mission Statement:

The mission of the Human Resources & Risk Management Department is to be stewards to the internal community of this organization. Human Resources & Risk Management strives to maintain integrity to the internal structures by offering employees a safe and rewarding place to work, learn and grow, while promoting acceptance of strategic growth and change, through continued enhancement of policies and processes.

Services:

The Human Resources & Risk Management Department provides organizational and risk management to the employees and divisions within the City of Liberty. The department is responsible for the oversight of all human capital, risk mitigation and organizational functioning within the City. Each employee is impacted daily with the services provided.

Human Resources & Risk Management has a workforce of two full-time employees and two part-time employee who oversee and manage over \$40 million worth of benefits, programs, insurance and liability for the City of Liberty. This estimate includes insurance plans such as auto, electronic data processing, property, casualty, inland marine, workers' compensation, employee benefits and salaries. Human Resources & Risk Management also coordinates policy review and development; labor relations; employee relations; staff development and training; internal strategic direction; leadership development and succession planning; compensation management; performance management; recruitment; new hire orientation; benefits open enrollment; drug and alcohol testing; Human Resource Information System (HRIS) oversight; and federal and state law compliance. The Human Resources & Risk Management staff works diligently to provide these programs and services in a timely, cost effective method to ensure proper internal expenditures of taxpayer dollars.

Staffing Levels:

The Human Resources & Risk Management Department's proposed staffing levels for FY2020, along with a brief look at historical staffing levels, are as follows:

Position Title	2016	2017	2018	2019	2020 Budget
Human Resources Coordinator	1	0	0	0	0
Director of HR & Risk Management	1	1	1	1	1
Human Resources Manager	0	1	0	0	0
Assistant Director of HR & Risk Mgmt	0	0	0	0	0.5
Total	2	2	1	1	1.5

Previous Year's Goals and Objectives:

The Human Resources & Risk Management Department's FY2019 goals and objectives were as follows:

1. Organizational Development

Objective: Implement cost reduction, staffing alignment and generational considerations to provide quality services to citizens while promoting a healthy and productive workplace.

Update: Continued efforts to streamline are on-going and fluid.

2. Training Activities

Objective: Enhance the training opportunities and promote specific career development for employees.

Update: Continued efforts to maximize low cost training are on-going and fluid.

3. Healthcare Cost Containment

Objective: Continue to research and offer creative solutions to Council to assist in reducing and/or maintaining costs of the City's complete benefit package.

Update: Continued efforts to provide benefits most advantageous to employees and employer are on-going and fluid.

FY2020 Goals and Objectives:

The Human Resources Department's FY2020 goals and objectives will continue to be the same and include the following:

1. Organizational Development

Objective: Implement cost reduction, staffing alignment and generational considerations to provide quality services to citizens while promoting a healthy and productive workplace.

2. Training Activities

Objective: Enhance the training opportunities and promote specific career development for employees.

3. Work Compensation Coverage Cost Containment

Objective: Continue to research and offer creative solutions to Council to assist in reducing and/or maintaining costs of the City's worker's compensation coverage.

YEAR 2020 BUDGET DETAIL
HUMAN RESOURCES

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.25.011.02.4001	Salaries	\$ 160,608	\$ 166,349	\$ 174,493	\$ 192,385	\$ 267,039
10.25.011.02.4002	Part-Time	—	1,760	3,141	1,010	—
10.25.011.02.4018	Health Savings Account	1,730	2,850	3,192	3,827	5,457
10.25.011.02.4101	Social Security	11,712	12,433	13,276	14,744	20,846
10.25.011.02.4102	LAGERS Retirement Program	13,813	15,803	18,322	19,678	28,612
10.25.011.02.4104	Workers Compensation	57	234	397	493	856
10.25.011.02.4105	Health Insurance	27,100	27,682	29,207	34,406	65,957
10.25.011.02.4106	Life Insurance	45	36	36	38	62
10.25.011.02.4107	Dental Insurance	1,383	1,317	1,210	1,319	2,233
10.25.011.02.4112	Vision Insurance	331	331	338	371	470
10.25.011.02.4116	Disability Insurance	119	97	97	103	172
10.25.011.04.5001	General Supplies	947	1,813	814	2,014	1,000
10.25.011.04.5120	Outside Printing	—	—	—	—	300
10.25.011.06.5210	Training Travel	3,494	3,279	1,926	2,000	2,500
10.25.011.06.5259	City-Wide Training	1,048	590	857	1,263	2,000
10.25.011.08.5399	Miscellaneous Fees	24,240	24,278	22,010	24,968	24,500
10.25.011.16.5715	Casualty Insurance	989	808	2,562	3,611	4,820
10.25.011.38.5804	Special Events	1,771	917	924	1,014	1,000
10.25.011.38.5810	Publications	952	476	—	476	—
10.25.011.38.5811	Membership Dues	480	699	793	1,039	1,000
10.25.011.38.5989	Miscellaneous Expenses	11,839	7,928	7,847	18,334	13,000
TOTALS		\$ 262,660	\$ 269,681	\$ 281,442	\$ 323,093	\$ 441,824

Finance Department Program Narrative

Mission Statement:

To ensure the fiscal integrity of the City of Liberty by exercising due diligence and control over the City's assets and resources. Additionally, Finance will provide quality service and support to both internal and external customers through the efficient and effective use of sound business principles.

Services:

The Finance Department is responsible for the Accounting and Finance Division as well as the Utility Billing Division; however, the Utility Billing Division is part of the Utility Funds rather than the General Fund. In 2018 Finance began to oversee the Business Licensing Division.

The functions of the Finance Department encompasses: 1) budget development and fiscal monitoring/oversight of all developed and approved budgets; 2) safekeeping of all the City's assets, including cash, investments, capital equipment, and infrastructure; 3) accurately record all financial transactions; 4) providing meaningful reports to management, City Council and the citizens of Liberty in compliance with all City codes, City policies, and other regulatory bodies; 5) accurately bill and fairly collect City utility bills; 6) oversees various licensing activities including regulation of occupation and alcoholic beverage licenses.

Staffing Levels:

The Finance Department's proposed staffing levels for FY2020, along with a brief look at historical staffing levels, are as follows:

Position Title	2016	2017	2018	2019	2020 Budget
Accountant	1	1	—	2	2
Accounting Manager	—	—	—	1	1
Accounts Payable Specialist	—	—	—	1	1
Assistant Finance Director	1	1	2	2	1
Finance Analyst	—	1	1	—	—
Finance Director/Assistant City Administrator	1	1	1	1	1
Finance Specialist - Licensing	1	1	1	1	1
Finance Technician	1	1	1	1	1
Lead Finance Technician	—	—	1	—	—
Lead Meter Technician	3	3	2	2	2
Meter Service Technician	1	—	1	1	1
Office Supervisor	1	1	—	—	—
Payroll Specialist	2	2	2	—	—
Total	12	12	12	12	11

Previous Year's Goals and Objectives:

The Finance Department's FY2019 goals and objectives were as follows:

1. Continue succession planning within the Finance Department

Objective: This is an ongoing requirement. Ensure that current institutional knowledge and skill in budgeting/accounting processes is not lost with the pending goals and objectives transition within the Finance Department by creating leadership and training paths for Finance staff.

- Push down technical tasks once done by the professional staff to the technicians and expose that staff to additional Finance department activities and requirements.
- Determine potential future leaders at all requirement levels within Finance and commit to expanded opportunities for these staff members to include:
 - More detailed advance one-on-one training and exposure to governmental accounting, budgeting and State law impacting municipalities
 - Management training classes

- GFOA Training opportunities
- Ensure creation of structured work files and standard operating procedures so to establish a library of Finance Department processes.

Update: In late 2018 Finance did a reorganization splitting the department into 3 divisions, General Accounting, Analytical Accounting, and Operations. This should better align our department to meet our goals.

2. Continued OpenGov Utilization

Objective: Continued development so that OpenGov can be used for transparency within our city website. Continue to use OpenGov to both develop the budget and also to publish the Budget Book and CAFR.

Update: The implementation was complete, and all departments have been set up with reports to monitor their actual vs budget on a regular basis. OpenGov was also used in 2018 to create the 2019 Budget.

3. Coordinate with IT and the Utility departments to plan and start the implementation of a city-wide water meter replacement program. This goal has been pending for a number of years and will be considered an organization priority in 2019.

Objective: Ensure aged water meters are replaced so to provide the most accurate customer water usage readings that will then allow for the analysis of future utility rate requirements for both the Water and Wastewater Funds. Additionally, this will set the foundation for a “smart” meter platform and provide for a robust customer data web-based interface.

Update: Bonds were issued in 2018 for the AMI project, and meter replacements will be replaced in 2019. The actual implementation of this project began in late 2019 and will conclude in mid-late 2020.

4. Support Council discussions on support for existing City services and provide Capital improvements that citizens expect.

Objective: Utilizing existing taxes to support existing City services.

YEAR 2020 BUDGET DETAIL
ACCOUNTING & FINANCE

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.30.130.02.4001	Salaries	\$ 395,653	\$ 409,814	\$ 446,491	\$ 514,883	\$ 438,367
10.30.130.02.4002	Part- Time	—	—	632	—	—
10.30.130.02.4004	Overtime	188	732	1,315	794	520
10.30.130.02.4015	Opt Out (Health Insurance)	3,649	5,582	7,875	9,047	5,331
10.30.130.02.4018	Health Savings Account	3,594	10,265	9,868	6,997	3,517
10.30.130.02.4101	Social Security	28,967	30,882	33,759	39,456	34,252
10.30.130.02.4102	LAGERS Retirement Program	34,273	39,492	45,689	53,295	47,012
10.30.130.02.4104	Workers Compensation	140	587	1,023	1,271	1,407
10.30.130.02.4105	Health Insurance	60,473	58,325	59,221	63,566	62,140
10.30.130.02.4106	Life Insurance	138	119	120	131	106
10.30.130.02.4107	Dental Insurance	3,588	3,593	3,749	3,768	2,861
10.30.130.02.4112	Vision Insurance	591	642	798	843	675
10.30.130.02.4116	Disability Insurance	309	262	276	311	293
10.30.130.04.5001	General Supplies	3,192	2,654	3,659	3,608	2,000
10.30.130.04.5110	Copier Lease	2,590	2,375	2,613	2,400	2,400
10.30.130.04.5120	Outside Printing	2,106	1,670	2,507	2,000	2,000
10.30.130.06.5210	Training Travel	32	4,035	189	3,588	4,000
10.30.130.06.5251	Registration Fees	135	294	—	500	500
10.30.130.08.5306	Audit Fees	76,358	62,591	52,730	59,821	60,000
10.30.130.08.5346	Financial Services	36,682	31,007	28,444	37,330	36,200
10.30.130.08.5371	Advertising	26	—	53	—	—
10.30.130.08.5379	Legal Ads	107	83	—	100	100
10.30.130.08.5397	Contract Labor	3,255	—	75	—	—
10.30.130.08.5399	Miscellaneous Fees	72,907	73,957	78,082	75,000	75,000
10.30.130.14.5551	Office Equip Maintenance	1,310	824	693	850	850
10.30.130.14.5591	Software Maintenance	100	100	100	200	200
10.30.130.16.5715	Casualty Insurance	981	799	8,852	12,895	17,050
10.30.130.18.5601	Minor Equipment	4,395	30	429	694	500
1030.130.18.5611	Equipment Rental	—	—	—	206	—
10.30.130.38.5801	Over/Short	1,005	743	2,333	—	100
10.30.130.38.5803	Meeting Expense	68	13	40	50	50
10.30.130.38.5808	Postage	285	1,481	—	—	—
10.30.130.38.5810	Publications	—	—	—	50	50
10.30.130.38.5811	Membership Dues	1,070	911	902	1,200	1,200
10.30.130.38.5989	Miscellaneous Expenses	88	79	17,895	508	200
TOTALS		\$ 738,256	\$ 743,939	\$ 810,411	\$ 895,361	\$ 798,881

Police Department Program Narrative

Mission Statement:

The primary mission of the Liberty Police Department is to assist in creating as good a lifestyle as possible for all City residents with an environment free from crime and disorder accomplished through dedicated service to the community in a manner that is fair, but firm.

Services:

1. Administration

The Administration Department includes the administrative, planning, budgeting, organizing and directing of everyday functions of the department. The goal of the Administration Budget Program is to provide organized and focused administrative services to the entire Liberty Police Department in order to permit the operations services to concentrate more fully on community service and positive individual citizen contacts.

2. Police Patrol Unit

The Patrol Division encompasses the basic, traditional idea of police service; the uniformed patrol. It is a 24/7/365 operation and is the most visible, contact-intensive function of the Liberty Police Department. Within the Patrol Operations Program is the Traffic Safety Unit, which investigates the majority of motor vehicle accidents, and conducts targeted enforcement for traffic violations.

3. Police Investigation Unit

The Criminal Investigations Unit serves as a support function for the police department's Patrol Division. Primary responsibilities include: processing crime scenes and investigating crimes involving persons and property by conducting interviews with suspects, victims, and witnesses; conducting background investigations of prospective police department employees including

truth verification; presenting completed criminal investigations for prosecution; and reporting case clearance statistics.

4. Police Youth Resource Services Unit

The Police Youth Resource Services Unit includes the School Resource Officer (SRO) Unit of the Liberty Police Department and the Liberty Intervention Focusing on Education (LIFE) program.

5. Police Communications Unit

The Communications Unit encompasses all relevant communication needs for Liberty public safety including 911 lines, administrative phone lines, non-emergency phones, two-way radio traffic, and the tracking of calls for services to ensure service levels are maintained. The Communications Unit is also responsible for the operation and maintenance of the on-site prisoner holding facility. Additional primary responsibilities include dispatching police, fire, and ambulance service, monitoring the weather radio and activating storm sirens when necessary, entering data into the CAD System as well as entering, modifying, and removing records from REJIS, Mules, and NCIC. The Communications Unit is also responsible for receiving all after business hour calls for water, wastewater, and street department emergencies.

6. Police Records Unit

All of the records functions and related budget items within the Liberty Police Department are the responsibility of the Records Unit. All reports, citations, and other items of record are forwarded to this unit for the proper filing and dissemination to inside and outside customers. The Records Unit is also responsible for vendor accounts payable.

Staffing Levels:

The Police Department's proposed staffing levels for FY2020, along with a brief look at historical staffing levels, are as follows:

Position Title	2016	2017	2018	2019	2020 Budget
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Communications Officer	9	9	9	9	9
Communications Supervisor	1	1	1	1	1
Police Captain	2	2	2	2	2
Police Chief	1	1	1	1	1
Police Corporal	4	4	4	4	4
Police Lieutenant	2	2	2	2	2
Police Officer	25	25	29	29	29
Police Sergeant	6	6	6	6	6
Records Technician	3	3	3	3	3
Support Services Supervisor	1	1	1	1	1
Total	54.5	54.5	58.5	58.5	58.5

Previous Year's Goals and Objectives:

The Police Department's FY2019 goals and objectives were as follows:

1. Administration Program:

Provide organized, focused administrative services to the entire Liberty Police Department in order to permit the Operations services to focus more completely on community service and positive individual citizen contacts.

Objective: Support wellness initiatives in conjunction with the Human Resources Department, with the focus on improving employee quality of life and mitigation of health risks; along with efforts to reduce employee injuries, lost work time, and workers' compensation claims. Continue to support employee driver safety practices to reduce accidents by maintaining a safe driver training program. Continue to maintain and update policy and procedure revisions through Midwest Public Risk and Lexipol. Lexipol is a leading provider of risk management resources for public safety organizations and offers a high level of customization for the department's policy and procedure manual revision. Lexipol is also recognized for a proactive approach in decreasing liability exposure through technical and legal expertise. Continue

efforts to maintain and remodel police department facilities in City Hall. Continue to work in conjunction with Human Resources to assess and update positions, to include job descriptions and compensation, to be commensurate with duties and responsibilities for each position. Due to attrition, the police department continues the ongoing process of recruiting and training replacements for open positions.

Update: The department continues to monitor and analyze risk management data concerning officer injuries, lost work time, and workers' compensation claims. The goal of risk management data analysis is to aid the department in identifying and mitigating injuries and health risks for officers and help with the planning of wellness initiatives. All field employees in the past year completed Smith Driver safety training, an ongoing program to improve driver safety practices. In addition, the department continues to comply with Department of Transportation random drug and alcohol testing requirements. The department continues to work in conjunction with Human Resources to assess and update positions, to include job descriptions and compensation, to be commensurate with duties and responsibilities for each position. In February 2020, four recruit police officers will begin police academy training. Due to attrition, the police department continues the ongoing process of recruiting and training replacements for open positions. The department continues to implement new programs and leverage technologies as a means to offset increased service demands with limited resources. Some new programs / technologies implemented in 2019 include: Automatic Vehicle Locator/Crime Analysis GIS tool; Purchase of modern scheduling software; Updated online reporting to allow for more online report submissions; Voluntary doorbell / security camera registry named "Look Out for Liberty" as a crime fighting / investigative aid; Police Administration access to post directly to social media; Taser replacement program with a 5-year contract; Updated Stop Stick mounts; Established a drone / Unmanned Aircraft System (UAS) capable unit with specially trained officers; Awarded 3 Rapid ID scanners by Missouri Police Chiefs Association grant; Opened discussions for salary (step plan) restructure; Made progress with the initial steps for replacement of aging CAD/RMS systems; Made enhancements in Police Officer recruitment program such as display materials, brochures, recruiting cards, professional department backdrop display and signage; Purchased and implemented major case squad computer reporting equipment; Purchased noise flash diversionary device (NFDD) / gas storage cabinet; and developed a Crime Prevention Through Environmental Design (CPTED) program brochure and website information.

2. Police Patrol Unit:

Protect the limited resources of the Liberty Police Department while maintaining the highest standards of service.

Objective: The department will continue to maintain efforts to recruit and retain the best quality police officers in a competitive law enforcement employee market. The department will ensure compliance with Missouri POST training standards while starting a new 3-year POST reporting period. In continuation of the department's commitment to the International Association of Chiefs of Police (IACP) "One Mind Pledge," special focus will be given to continuing Crisis Intervention Team (CIT) training. The CIT program trains police officers in best practices to handle situations involving mental illness, developmental disability, or emotionally disturbed

persons. The department also continues to pursue enhanced training in the areas of risk management, use of force decision making, racial profiling, cultural competency and defensive tactics to help ensure compliance with increased Missouri POST training standards. The Liberty Police Department recognizes the value of providing "in-house" resources for employees and their family members to support them in managing both professional and personal crisis. In support of this, the newly implemented peer support program for department employees and their families will continue. The use of e-ticketing will continue to promote traffic safety. Successful community outreach efforts such as Coffee With a Cop and Tweet Alongs will continue. The department will maintain and further develop the equipment replacement schedule.

Update: The department continues to work with other area law enforcement agencies in cooperative efforts to update and streamline model policies and best practices for our cooperative agreements. Through cooperative effort, in 2019 the department continued a peer support program for Department employees and their families. The Liberty Police Department recognizes the value of providing an "in-house" resource for employees and their family members to support them in managing both professional and personal crisis. The Peer Support Team may be utilized to support other City Departments and personnel and works in cooperation with peer support teams of other agencies and/or City Departments in multi-agency and/or multi-department incidents. The department also continues to share equipment resources with area law enforcement agencies through mutual aid agreements. In furtherance of community outreach efforts, Liberty Police Officers have continued the Coffee with a Cop program. Coffee with a Cop is a national initiative supported by the United States Department of Justice, Office of Community Oriented Policing Services and provides unique opportunities for community members to interact with officers in a positive environment, ask questions, and learn more about the department. As additional community outreach, the department continues the "Tweet Along" program. With support from City communications staff riding along with an officer, during a particular shift, tweets are sent out about police activity, which helps to show the variety of activity officers encounter in just a short period of time. The use of tweet alongs by police departments has continued to increase across the country. They are simple and low cost, and Twitter followers get an inside look at law enforcement activity with the opportunity to interact in real time. The department continues to focus on continuing Crisis Intervention Team (CIT) training. The CIT program trains police officers in best practices to handle situations involving mental illness, developmental disability, or emotionally disturbed persons. The department continues commitment to the International Association of Chiefs of Police (IACP) "One Mind Pledge." This pledge is to partner with community health organizations, develop model policies for police response to persons with mental illness, and train and certify officers through a mental health awareness program. At the present time, nearly 80% of patrol officers have received CIT training. The department also continues to pursue enhanced training in the areas of risk management, use of force decision making, racial profiling and cultural competency to help ensure compliance with increased Missouri POST training standards. The department also successfully completed promotional processes for all ranks. The department continues to modernize use of existing space with relocation and remodeling of supervisory offices, the report room, and replacement of the original first floor furniture. Plans and funding for a locker room remodel were also put in place in 2019, for implementation in 2020.

3. Criminal Investigations Unit:

To professionally support the patrol division of the Liberty Police Department and the community by managing criminal investigations through priority assignment of cases while utilizing personnel and budgetary resources to accomplish the department's primary goals.

Objective: Strive for a yearly case clearance rate of 50% within the criminal investigations unit. Examine resources and research options for improved methodologies and crime analysis procedures.

Update: In 2019 the Criminal Investigations Unit achieved a 45% total case clearance rate, while department wide a 53% clearance rate was achieved. Offenses are cleared in one of two ways - by arrest or by exceptional means, in accordance with Uniform Crime Reporting (UCR) program guidelines. The Federal Bureau of Investigation's UCR Program collects, publishes, and archives crime statistics from law enforcement agencies across the nation. Research for transitioning the UCR Program to a federally mandated National Incident Based Reporting System (NIBRS) only data collection by 2021 continues.

4. Youth Resource Services:

The goal of School Resource Officer (SRO) program is to foster a community environment in which our children can learn and grow free from fear, by establishing and maintaining a line of communication and mutual respect between police, students, parents, educators, and other members of the community; and to positively impact the youth of our community through role modeling, education, and law enforcement, with or without formal referral to the criminal justice system.

Objective: Continue to maintain successful working relationships with school district administrative and security personnel. Continue instruction of the Liberty Intervention Focusing on Education (LIFE) curriculum for 6th grade students in the school district. The LIFE curriculum includes the Science Based Drug Education (SBDE) program which covers such topics as brain functions and processes, the three major drug categories, the gateway theory, and the damaging effects of specific drugs. There is a component which covers intellectual property and copyright laws, and another that covers sexual harassment in the school setting. In addition, the LIFE curriculum includes a program called i-SAFE, which is an internet safety program covering cyber security, bullying, personal safety, and predators. The School Resource Officer Program will also continue with the 5th annual Junior Police Academy

(JPA) program in the summer with select seventh to eighth grade students from the Liberty School District. The purpose of the program is to provide a safe, educational, and fun experience to the students and to give them a view into law enforcement and provide an understanding of police work. An added program benefit is that it provides information to youth interested in a future career in law enforcement to inspire their sense of civic duty. Classes include basic law enforcement/laws and procedures, patrol tactics/use of force, crime scene investigations, drug and criminal investigations, traffic/accident investigations, SWAT, qualifications and the hiring process to be a police officer, and situational role playing.

Update: School Resource Officers (SRO's) continue teamwork with school district security personnel. The program successfully continues with existing resources in support of the Liberty School District, with focus on the two high schools and four middle schools. In 2019 the 10-week LIFE educational program was presented to all 6th grade students in the Liberty School District by Liberty Police Department SRO's. The instruction of the LIFE program resulted in graduation ceremonies in honor of approximately 950 6th grade middle school students who successfully completed the program. In the summer of 2019, the department successfully hosted a 5th Junior Police Academy (JPA).

5. Communications Unit:

To ensure that calls for service are answered and appropriate resources are dispatched to handle incidents; ensure that the communications system is adequately maintained, and if outages are encountered in any part of the system, repairs are facilitated in an expedient manner.

Objective: Continue monitoring all aspects of operations with the Metropolitan Area Regional Radio System (MARRS) in the Communications Center. Continue Mid-America Regional Council (MARC) technological upgrades in the communications center for future enhancements to the emergency 911 system. Continue public safety answering points (PSAP) consolidation discussions with area agencies while monitoring implementation of the new mobile phone tax legislation for Missouri, intended for future funding of 911 services in consideration of the continuous decline in landlines. Continue research towards a modern replacement for the 20 year old Computer Aided Dispatch (CAD) system. Continue to supplement shift coverage with part time communications officers, and cross trained police officers, and continue striving to achieve full staffing in 2020.

Update: Technological upgrades to the communications center in 2019 included access to Automatic Vehicle Locator (AVL) technology, implemented with the support of the Information Services Department. Interoperability discussions with other Public safety answering point (PSAP) agencies

continued with research into modern replacement options for the aging Computer Aided Dispatch (CAD) system. Due to attrition of Communications personnel, hiring efforts to achieve full staffing continued throughout 2019.

6. Records Unit:

To professionally support all members of the Liberty Police Department and the community by ensuring there are proper resources and data available, within budget constraints, to accomplish the department primary goals.

Objective: Leverage technologies as a means to offset increased service demands with limited resources. Efforts will continue to complete the backlog of arrest jackets, maintain audit of records retention requirements, and continue off-site secure storage of long term required retention for certain police records. Continue research towards a modern replacement for the 20 year old report writing Records Maintenance System (RMS).

Update: The Police Department continues to pursue options to enhance the efficiency of operations for both police department and court personnel. Progress towards reducing the backlog of arrest jackets continued along with auditing for records retention requirements. The Records Unit continues to maintain an off-site secure storage solution for long term required retention of police records. Research efforts continued in the search for a modern replacement for the aging report writing Records Maintenance System (RMS). To save significant staff time, progress was made towards 2020 implementation of cloud file sharing technology to more efficiently fulfill in car and body camera video records requests.

FY2020 Goals and Objectives:

The Police Department's FY2020 goals and objectives include the following:

1. Administration Program:

Provide organized, focused administrative services to the entire Liberty Police Department in order to permit the Operations services to focus more completely on community service and positive individual citizen contacts.

Objective: Support wellness initiatives in conjunction with the Human Resources Department, with the focus on improving employee quality of life and mitigation of health risks; along with efforts to reduce employee injuries, lost work time, and workers' compensation claims. Continue to pursue easily accessible exercise equipment to promote officer fitness. Continue to support employee driver safety practices to reduce accidents by maintaining a safe driver training program. Continue to maintain and update policy and procedure revisions through Midwest Public Risk and Lexipol. Lexipol is a leading

provider of risk management resources for public safety organizations and offers a high level of customization for the department's policy and procedure manual revision. Lexipol is also recognized for a proactive approach in decreasing liability exposure through technical and legal expertise. Continue efforts to maintain and remodel police department facilities in City Hall. Continue hiring processes to achieve and maintain full staffing of police officers with additional funding provided through the Public Safety Sales Tax.

2. Police Patrol Unit:

Protect the limited resources of the Liberty Police Department while maintaining the highest standards of service.

Objective: Continue work with other area law enforcement agencies in cooperative efforts to enhance operations procedures. To help with this aim, the department is working with other area law enforcement agencies in development of a peer support program for Department employees and their families. The Liberty Police Department recognizes the value of providing an "in-house" resource for employees and their family members to support them in managing both professional and personal crisis. Once implemented, the Peer Support Team may be utilized to support other City Departments and personnel and should work in cooperation with peer support teams of other agencies and/or City Departments in multi-agency and/or multi-department incidents. The department will continue to maintain efforts to recruit and retain the best quality police officers in a competitive law enforcement employee market. The department will ensure compliance with Missouri POST training standards and pursue enhanced training in the areas of risk management, use of force decision making, racial profiling and cultural competency, and defensive tactics. Special focus will be given to continuing Crisis Intervention Team (CIT) training. The CIT program trains police officers in best practices to handle situations involving mental illness, developmental disability, or emotionally disturbed persons. The department will enhance crime analysis procedures through existing resources. The use of e-ticketing will continue to promote traffic safety. The department will maintain and further develop the equipment replacement schedule. Community outreach efforts such as Coffee With a Cop, Tweet Alongs, and use of social media will continue.

3. Criminal Investigations Unit:

To professionally support the patrol division of the Liberty Police Department and the community by managing criminal investigations through priority assignment of cases while utilizing personnel and budgetary resources to accomplish the department's primary goals.

Objective: Strive for a yearly case clearance rate of 50% within the criminal investigations unit.

4. Youth Resource Services:

The goal of School Resource Officer (SRO) program is to foster a community environment in which our children can learn and grow free from fear, by establishing and maintaining a line of communication and mutual respect between police, students, parents, educators, and other members of the community; and to positively impact the youth of our community through role modeling, education, and law enforcement, with or without formal referral to the criminal justice system.

Objective: Continue to maintain successful working relationships with school district administrative and security personnel. Continue instruction of the Liberty Intervention Focusing on Education (LIFE)

curriculum for 6th grade students in the school district. The LIFE curriculum includes the Science Based Drug Education (SBDE) program which covers such topics as brain functions and processes, the three major drug categories, the gateway theory, and the damaging effects of specific drugs. There is a component which covers intellectual property and copyright laws, and another that covers sexual harassment in the school setting. In addition, the LIFE curriculum includes a program called i-SAFE, which is an internet safety program covering cyber security, bullying, personal safety, and predators. In conjunction with the school district, the LIFE curriculum will be reviewed in consideration of the legalization of medical marijuana. The School Resource Officer Program will also continue the Junior Police Academy (JPA) program in the summer with select seventh to eighth grade students from the Liberty School District. The purpose of the program is to provide a safe, educational, and fun experience to the students and to give them a view into law enforcement and provide an understanding of police work. An added program benefit is that it provides information to youth interested in a future career in law enforcement to inspire their sense of civic duty. Classes include basic law enforcement/laws and procedures, patrol tactics/use of force, crime scene investigations, drug and criminal investigations, traffic/accident investigations, SWAT, qualifications and the hiring process to be a police officer, and situational role playing.

5. Communications Unit:

To ensure that calls for service are answered and appropriate resources are dispatched to handle incidents; ensure that the communications system is adequately maintained, and if outages are encountered in any part of the system, repairs are facilitated in an expedient manner.

Objective: Continue monitoring all aspects of operations with the Metropolitan Area Regional Radio System (MARRS) in the Communications Center. Continue Mid-America Regional Council (MARC) technological upgrades in the communications center for future enhancements to the emergency 911 system. Interoperability discussions with other public safety answering point (PSAP) agencies will continue along with research into modern replacement options for the aging Computer Aided Dispatch (CAD) system. Continue to supplement shift coverage with part time communications officers, and cross trained police officers, and strive to achieve full Communications Unit staffing in 2020.

6. Records Unit:

To professionally support all members of the Liberty Police Department and the community by ensuring there are proper resources and data available, within budget constraints, to accomplish the department primary goals.

Objective: Leverage technologies as a means to offset increased service demands with limited resources. Implement newly purchased software in support of a property and evidence bar code tracking system. Efforts will continue to complete the backlog of arrest jackets, maintain audit of records retention requirements, and continue off-site secure storage of long term required retention for certain police records. Continue research efforts in the search for a modern replacement for the aging report writing Records Maintenance System (RMS), which is over 20 years old. Preparations continue for transitioning the UCR Program to a federally mandated National Incident Based Reporting System (NIBRS) only data collection by 2021. To save significant staff time, fully implement modern cloud file sharing technology to more efficiently fulfill in car and body camera video records requests.

YEAR 2020 BUDGET DETAIL
POLICE ADMINISTRATION

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.40.500.02.4001	Salaries	\$ 183,630	\$ 200,392	\$ 228,094	\$ 254,082	\$ 228,566
10.40.500.02.4004	Overtime	8,417	10,305	9,406	13,373	12,500
10.40.500.02.4015	Opt Out (Health Insurance)	6,417	—	3,500	1,167	—
10.40.500.02.4018	Health Savings Account	—	1,156	1,432	1,946	1,108
10.40.500.02.4101	Social Security	14,873	15,142	17,709	20,004	18,526
10.40.500.02.4102	LAGERS Retirement	27,270	30,329	34,781	39,226	37,293
10.40.500.02.4104	Workers Compensation	1,228	4,788	8,869	11,251	14,223
10.40.500.02.4105	Health Insurance	7,365	36,885	23,453	45,421	50,648
10.40.500.02.4106	Life Insurance	54	43	44	51	45
10.40.500.02.4107	Dental Insurance	1,568	1,588	1,306	1,708	1,618
10.40.500.02.4112	Vision Insurance	380	455	467	558	507
10.40.500.02.4116	Disability Insurance	82	70	71	39	25
10.40.500.04.5001	General Supplies	17,108	12,291	11,702	10,500	10,500
10.40.500.04.5099	Miscellaneous Supplies	1,359	1,980	2,737	3,600	3,600
10.40.500.04.5120	Outside Printing	114	—	—	600	600
10.40.500.06.5210	Training Travel	3,176	799	—	14,000	14,000
10.40.500.06.5251	Registration Fees	14,424	331	—	23,080	35,000
10.40.500.06.5252	Lodging	4,262	1,285	—	333	—
10.40.500.06.5253	Meals Per Diem	560	1,305	249	608	—
10.40.500.06.5259	Other Training	—	—	—	833	—
10.40.500.08.5336	Testing Fees	1,602	3,310	2,106	12,522	12,000
10.40.500.08.5392	Employment Testing	681	1,044	1,621	600	—
10.40.500.08.5399	Miscellaneous Fees	17,170	21,482	22,174	18,500	18,500
10.40.500.12.5453	Mobile Phones	6,281	8,024	9,662	10,818	8,000
10.40.500.14.5521	Vehicle Fuel	41,982	49,402	70,305	59,000	59,000
10.40.500.14.5541	Vehicle Maintenance	28,576	24,013	34,495	40,000	40,000
10.40.500.14.5551	Equipment Maintenance	50	1,503	450	1,270	1,270
10.40.500.14.5552	Radio Maintenance	8,361	11,496	12,548	13,000	13,000
10.40.500.14.5571	Building Maintenance	4,626	—	—	—	—
10.40.500.16.5711	Property Insurance	261	289	1,232	2,204	2,357
10.40.500.16.5715	Casualty Insurance	359,951	391,354	200,974	169,722	131,220
10.40.500.18.5601	Minor Equipment	21,125	50,568	33,156	40,000	45,000
10.40.500.18.5606	Vehicle Changeover Costs	24,093	19,547	12,357	15,000	25,000
10.40.500.18.5612	Equipment Lease	—	3,500	3,900	4,250	4,000
10.40.500.24.6003	Lease Principal	260,331	258,948	265,621	235,700	212,705
10.40.500.24.6008	Lease Principal	—	—	—	25,000	85,000
10.40.500.24.6013	Lease Interest	40,593	34,875	31,948	26,529	20,090
10.40.500.24.6018	Lease Interest	—	—	—	11,204	20,739
10.40.500.24.6021	Debt Service Fees	188	188	221	—	—
10.40.500.24.6024	Cost of Issuance	—	1,763	4,456	—	—
10.40.500.36.7101	Vehicles	89,178	136,402	127,166	107,079	140,000
10.40.500.36.7201	Capital Equipment	18,604	19,115	10,442	260,038	150,000
10.40.500.38.5803	Meeting Expense	2,015	1,943	1,816	2,000	2,000
10.40.500.38.5810	Publications	35	530	—	250	—
10.40.500.38.5811	Membership Dues	3,465	3,371	2,959	4,018	4,000
10.40.500.38.5812	Clothing Expense	48,672	50,783	52,684	54,950	54,950
10.40.500.38.5989	Miscellaneous Expenses	—	62	813	800	800
TOTALS		\$1,270,123	\$1,412,652	\$1,246,928	\$1,556,835	\$1,478,390

YEAR 2020 BUDGET DETAIL
POLICE PATROL UNIT

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.40.501.02.4001	Salaries	\$1,572,059	\$1,558,667	\$1,848,210	\$1,910,149	\$1,782,971
10.40.501.02.4002	Part-time	23,081	17,068	15,172	25,000	30,000
10.40.501.02.4004	Overtime	189,688	198,195	225,107	190,207	232,300
10.40.501.02.4015	Opt Out (Health Insurance)	36,720	37,676	28,991	25,138	18,204
10.40.501.02.4018	Health Savings Account	1,167	17,824	29,912	26,152	15,963
10.40.501.02.4101	Social Security	133,963	134,100	157,366	163,771	159,077
10.40.501.02.4102	LAGERS Retirement Program	246,291	261,320	306,797	313,318	327,910
10.40.501.02.4104	Workers Compensation	113,661	102,636	102,103	119,623	142,181
10.40.501.02.4105	Health Insurance	246,600	209,992	245,892	288,297	345,083
10.40.501.02.4106	Life Insurance	633	485	506	521	540
10.40.501.02.4107	Dental Insurance	14,232	12,816	13,765	14,419	14,781
10.40.501.02.4112	Vision Insurance	3,074	3,013	3,464	3,632	3,953
10.40.501.02.4116	Disability Insurance	1,315	1,109	1,312	1,374	1,400
10.40.501.04.5001	General Supplies	—	—	54	20	—
10.40.501.04.5006	Vehicle Supplies	249	480	—	—	—
10.40.501.04.5050	SWAT Team Supplies	1,581	2,776	2,183	10,300	12,300
10.40.501.04.5051	Armory Supplies	20,059	23,813	28,046	30,000	30,000
10.40.501.06.5251	Registration Fees	1,040	25	—	—	—
10.40.501.08.5399	Miscellaneous Expense	—	—	—	5,000	5,000
10.40.501.14.5541	Vehicle Maintenance	60	—	—	16	—
10.40.501.14.5551	Equipment Maintenance	29	—	—	1,500	1,500
10.40.501.14.5559	Misc. Equipment Maintenance	269	455	—	2,879	2,500
10.40.501.18.5601	Minor Equipment	—	—	342	63	—
10.40.501.18.5602	Neighborhood Watch Equip	2,349	3,241	2,542	5,000	5,000
10.40.501.38.5812	Clothing Expense	—	—	—	679	—
10.40.530.02.4099	Less: PSST Salary & Benefits	—	(115,572)	(588,506)	(727,766)	(861,101)
TOTALS		\$2,608,120	\$2,470,119	\$2,423,256	\$2,409,292	\$2,269,562

YEAR 2020 BUDGET DETAIL
POLICE INVESTIGATION UNIT

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.40.502.02.4001	Salaries	\$ 261,006	\$ 309,388	\$ 340,480	\$ 340,588	\$ 340,515
10.40.502.02.4004	Overtime	28,071	35,078	33,776	40,000	41,500
10.40.502.02.4015	Opt Out (Health Insurance)	7,000	5,104	3,500	6,604	5,201
10.40.502.02.4018	Health Savings Account	—	3,666	6,366	3,897	2,187
10.40.502.02.4101	Social Security	21,632	25,402	27,442	29,027	29,789
10.40.502.02.4102	LAGERS Retirement Program	41,501	49,623	57,048	58,440	62,305
10.40.502.02.4104	Workers Compensation	2,123	8,960	16,634	21,521	26,557
10.40.502.02.4105	Health Insurance	27,908	46,150	49,803	49,310	55,563
10.40.502.02.4106	Life Insurance	102	96	90	90	90
10.40.502.02.4107	Dental Insurance	2,513	3,052	2,834	2,529	2,588
10.40.502.02.4112	Vision Insurance	626	768	732	638	652
10.40.502.02.4116	Disability Insurance	267	260	244	247	250
10.40.502.38.5802	Metro Drug Squad	8,000	8,000	8,000	8,000	8,000
TOTALS		\$ 400,748	\$ 495,545	\$ 546,948	\$ 560,890	\$ 575,197

YEAR 2020 BUDGET DETAIL
YOUTH RESOURCE SERVICES

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.40.507.02.4001	Salaries	\$ 150,954	\$ 130,893	\$ 121,059	\$ 122,458	\$ 122,456
10.40.507.02.4004	Overtime	22,054	16,202	17,769	17,500	18,100
10.40.507.02.4018	Health Savings Account	—	1,548	2,988	3,122	2,042
10.40.507.02.4101	Social Security	12,466	10,531	9,958	10,503	10,909
10.40.507.02.4102	LAGERS Retirement Program	24,915	22,111	20,577	21,355	22,816
10.40.507.02.4104	Workers Compensation	1,153	4,869	7,632	8,059	9,771
10.40.507.02.4105	Health Insurance	37,515	34,374	31,654	36,303	40,874
10.40.507.02.4106	Life Insurance	68	45	36	36	36
10.40.507.02.4107	Dental Insurance	1,775	1,523	1,210	1,265	1,294
10.40.507.02.4112	Vision Insurance	265	198	202	319	434
10.40.507.02.4116	Disability Insurance	178	122	97	99	100
10.40.507.08.5395	Lease Payments	2,400	—	—	—	—
10.40.507.14.5559	Misc. Equipment Maintenance	—	—	—	100	100
TOTALS		\$ 253,744	\$ 222,415	\$ 213,184	\$ 221,119	\$ 228,932

YEAR 2020 BUDGET DETAIL
POLICE COMMUNICATIONS

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.40.511.02.4001	Salaries	\$ 400,903	\$ 379,305	\$ 401,192	\$ 367,329	\$ 454,533
10.40.511.02.4002	Part-time	5,723	7,987	10,073	21,033	25,000
10.40.511.02.4004	Overtime	56,579	79,630	85,315	78,500	81,000
10.40.511.02.4015	Opt Out (Health Insurance)	10,412	9,829	11,331	12,717	13,003
10.40.511.02.4018	Health Savings Account	—	1,080	2,940	2,612	1,026
10.40.511.02.4101	Social Security	34,388	34,716	37,055	35,990	43,954
10.40.511.02.4102	LAGERS Retirement Program	40,126	43,824	50,377	44,914	57,704
10.40.511.02.4104	Workers Compensation	163	679	1,169	1,315	1,797
10.40.511.02.4105	Health Insurance	73,166	63,918	52,821	45,256	75,638
10.40.511.02.4106	Life Insurance	225	228	137	124	162
10.40.511.02.4107	Dental Insurance	5,240	4,795	4,369	3,595	4,600
10.40.511.02.4112	Vision Insurance	1,448	1,246	1,196	887	1,172
10.40.511.02.4116	Disability Insurance	297	272	321	292	400
10.40.511.04.5001	General Supplies	—	—	—	20	—
10.40.511.04.5052	Property Room Supplies	1,703	2,445	2,902	2,500	3,500
10.40.511.04.5053	Jail Supplies	430	218	65	1,000	1,000
10.40.511.04.5099	Miscellaneous Supplies	—	345	—	61	—
10.40.511.08.5373	Prisoner Housing Expense	21,164	21,957	27,164	32,187	35,000
10.40.511.14.5559	Misc. Equipment Maintenance	28,818	18,979	19,256	35,000	37,000
10.40.511.16.5601	Minor Equipment	—	—	620	609	—
10.40.511.38.5811	Membership Dues	—	—	—	—	—
10.40.511.38.5812	Clothing Expense	141	—	—	—	—
TOTALS		\$ 680,926	\$ 671,451	\$ 708,302	\$ 685,941	\$ 836,489

YEAR 2020 BUDGET DETAIL
POLICE RECORDS UNIT

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.40.512.02.4001	Salaries	\$ 150,824	\$ 150,459	\$ 157,929	\$ 153,214	\$ 175,045
10.40.512.02.4004	Overtime	2,425	3,719	6,847	4,200	7,000
10.40.512.02.4015	Opt Out (Health Insurance)	3,412	5,352	6,912	4,323	2,601
10.40.512.02.4018	Health Savings Account	1,333	1,971	2,940	3,877	2,677
10.40.512.02.4101	Social Security	11,689	12,046	12,927	12,299	14,330
10.40.512.02.4102	LAGERS Retirement Program	10,833	13,487	17,911	16,501	19,669
10.40.512.02.4104	Workers Compensation	60	236	393	413	584
10.40.512.02.4105	Health Insurance	19,074	7,870	21,591	26,737	48,558
10.40.512.02.4106	Life Insurance	84	66	72	62	72
10.40.512.02.4107	Dental Insurance	2,074	1,788	1,879	1,745	2,204
10.40.512.02.4112	Vision Insurance	456	294	282	322	520
10.40.512.02.4116	Disability Insurance	220	179	195	170	200
10.40.512.04.5001	General Supplies	—	—	36	—	—
10.40.512.04.5110	Copier Lease & Usage	2,879	2,527	2,385	5,500	5,500
10.40.512.08.5393	Regional Alert System	8,185	9,292	9,574	10,000	11,000
10.40.512.08.5397	Contract Labor	—	2,377	—	—	—
10.40.512.14.5559	Misc. Equipment Maintenance	300	—	342	600	1,200
10.40.512.14.5591	Software Maintenance	1,426	1,500	—	1,600	1,700
10.40.512.18.5601	Minor Equipment	—	—	—	—	600
10.40.512.38.5808	Postage	195	187	117	500	500
TOTALS		\$ 215,468	\$ 213,350	\$ 242,334	\$ 242,061	\$ 293,960

YEAR 2020 BUDGET DETAIL
PARKING CONTROL UNIT

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.40.514.02.4001	Salaries	\$ —	\$ —	\$ 402	\$ 692	\$ —
10.40.514.02.4002	Part-Time	—	3,608	13,874	15,971	19,850
10.40.514.02.4101	Social Security	—	276	1,059	1,274	1,519
10.40.514.02.4104	Workers Compensation	—	—	425	484	132
TOTALS		\$ —	\$ 3,883	\$ 15,760	\$ 18,422	\$ 21,501

Fire Department Program Narrative

Mission Statement:

To meet the needs of the patrons of the City of Liberty in a professional and timely manner.

Services:

1. Administration

Fire administration is lead and managed by the Fire Chief. The Fire Chief also serves as the Director of EMS and the Director of Emergency Management for the City. Fire administration is responsible for planning, organizing, leading, and evaluation all aspects of the department, which includes: Emergency Services, Emergency Medical Services, Fire Prevention, and Training. In addition, it is the primary responsibility of the administration to secure and provide the necessary resources to enable the employees to provide and maintain the service level the citizens have come to expect. The administration has and continues to provide fiscal accountability while increasing the efficiencies of the department.

2. Emergency Services

The Fire Department's Emergency Services Division contains all aspects in regards to the City's capability to respond to and mitigate fire and emergency medical incidents. This includes, but is not limited to: fire, extrications, rescue, medical emergencies, hazardous materials, special rescues, environmental emergencies, water rescues, and all other threats to life, safety, and property. The high level of preparedness to mitigate emergency incidents is maintained through training, occupancy use, occupancy familiarization, public education, maintenance and familiarization of equipment, resource identification, and physical fitness.

The Operation Division is staffed by three shifts working 24 hours on and 48 hours off rotation. All shifts are staffed with a minimum of one shift commander (Assistant Chief) and 11 personnel (3 Captains and 8 Firefighters) of which at least five are Emergency Medical Technician-

Paramedics. Staffing will increase to one shift commander and 12 personnel on March 1, 2018.

RESPONSE TIMES

Type	2014	2015	2016	2017	2018	2019
Dispatch to Enroute	1.4	1.38	1.31	1.36	1.51	1.41
Enroute to On Scene	4.04	4.23	3.47	3.83	4.15	4.14
Dispatch to On Scene	5.44	5.61	4.78	5.19	5.67	6.01
911 to On Scene	6.71	6.88	6.08	6.51	7.5	7.6

The response times shown above are in minutes. It must be noted that these response times do not exclude incidents that are responded to as non-emergency or incidents that require personnel to “stage” for scene safety prior to arriving on scene.

RESPONSES

Response Type	2014	2015	2016	2017	2018	2019
EMS Pt. Transports	2,243	2,318	2,169	2,324	2,324	2,800
Total Responses	3,786	3,931	3,877	4,377	4,377	4,629

The Emergency Services Division’s personnel not only maintain preparedness for and respond to emergency incidents, they also are responsible for carrying out daily non-emergency activities including: customer service activities, public relations, hydrant inspections, company inspections, car seat installations, and company based training.

1. Emergency Medical Services

The Fire Department’s Emergency Medical Services (EMS) Division contains the City’s Advanced Life Support (ALS) service in regards to personnel, apparatus, equipment, state and federal licensing, and medical system protocols.

The EMS Division is responsible for responding to, treating, and transporting ill and injured parties that are in the City of Liberty and the surrounding hospital district, that is not covered by the other entities. The City currently has three ambulances staffed 24 hours per day. All Fire Department personnel are state and/or nationally licensed to the Emergency Medical Technician-Basic or Emergency Medical Technician-Paramedic level. All apparatus within the

Fire Department respond to medical emergencies with a minimum of one paramedic on each apparatus maintaining Advanced Life Support (ALS) status at all times.

2. Fire Training

The Division Chief-Training/Safety is responsible for coordinating and providing formal training requirements to assist personnel in maintaining individual certifications and licenses. While assisting personnel in maintaining licenses the Training Division is also charged with ensuring required hours are met to provide for a positive review by ISO (20 hours of Fire training per firefighter per month). The Training Division also coordinates hiring processes, new hire training, and promotional processes. In addition, the Training Chief serves as the Department's Safety Officer during emergency and non-emergency activities while also focusing on providing operational continuity between the three 24 hour shifts.

3. Fire Prevention

The Division Chief-Prevention, also known as the Fire Marshal, is responsible for all fire safety inspections in Liberty. Fire safety inspections are conducted for all commercial properties and businesses requiring an occupancy license. In addition to these initial inspections, several properties will require follow-up visits to ensure compliance has been met. New and remodeled building plans must be reviewed to ensure compliance with the current International Fire Code.

The Fire Prevention Division schedules and provides fire safety education programs; evaluates evacuation plans; provides classes on the proper use of fire extinguishers; and provides smoke detector installations. These programs are structured to enhance public awareness, as well as prevent and prepare Liberty citizens in the event of fire.

Staffing Levels:

The Fire Department's proposed staffing levels for FY2020, along with a brief look at historical staffing levels, are as follows:

	2016	2017	2018	2019	2020 Budget
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Assistant Chief-Shift Commander	3	3	3	3	1
Division Chief-Fire Marshal	1	1	1	1	3
Division Chief-Training	1	1	1	1	1
Fire Captain	9	9	9	9	9
Fire Chief	1	1	1	1	1
Firefighter/EMT	9	9	10	10	8
Firefighter/Paramedic	24	24	29	29	31
Total	48.5	48.5	54.5	54.5	54.5

Previous Year's Goals and Objectives:

The Fire Department's FY2019 goals and objectives were as follows:

1. Establish an eligibility list to fill current and future vacancies.

Objective: The FD utilizing the Labor/Management process will advertise for the positions of Firefighter/Paramedic and Firefighter/Paramedic in 2019. The Department will complete an eligibility process to establish a list to utilize to fill vacancies and future positions.

Update: The Fire Department utilized the Labor/Management process to complete a hiring process for the positions of Firefighter/Paramedic, Firefighter/Paramedic Student, and Firefighter/EMT in the first quarter of 2019. The process allowed the department to hire two Firefighter/Paramedic in 2019, as well as establish an eligibility list with a Firefighter/Paramedic Student qualified individuals for future vacancies and positions.

2. Monitor and review opportunities to reduce response times, working towards the goal of an average of a 1.25 minute "Dispatch to Enroute" time.

Objective: The FD will monitor response times on a monthly basis to assist in determining opportunities for improvement.

Update: The Fire Department was not able to implement a fully automated system in 2019. The Department did monitor current response times as well as develop a report for personnel to see regularly their status of response times by each apparatus. The 2019 Dispatch to Enroute time for the FD was 1.41 minutes.

3. The FD's contractor will complete construction of the approved Fire Training Tower in early 2019. The FD will assist employees with receiving the necessary training to operate the tower. In addition, the Department will create necessary policies and plans for the operations.

Objective: Utilizing established standards the Labor/Management Project Team and the Division Chief of Training will provide opportunities for employees to receive the necessary training needed to support the operations of the completed training tower, specifically pertaining to live burns. Utilizing established standards as well as researched best practices the Department will implement necessary policies and plans to coordinate the operations of the training facility.

Update: Utilizing established standards the Labor/Management Project Team and the Division Chief of Training will provide opportunities for employees to receive the necessary training needed to support the operations of the completed training tower, specifically pertaining to live burns. Utilizing established standards as well as researched best practices the Department will implement necessary policies and plans to coordinate the operations of the training facility. With the change in the Fire Chief this process was delayed. Labor/Management will continue to work on this and complete first quarter of 2020.

4. Prepare and complete a promotional process for the position of Captain.

Objective: Utilizing the established policy, as created through our labor/management partnership, the department will conduct its bi-annual process to establish an internal eligibility list for the position of Captain. The process will be completed as outlined by the end of the first quarter of 2019.

Update: Utilizing the established policy, as created through our labor/management partnership, the department conducted its bi-annual process to establish an internal eligibility list for the position of Captain. The process will was completed as outlined by the end of the first quarter of 2019. This list of four members will be in place till first quarter of 2021.

5. Implement a formal Career Development Plan (CDP).

Objective: Utilizing the established Labor/Management partnership the Department will complete the development and implement a CDP.

Update: The Fire Department has continued to make progress on creating a Career Development Plan (CDP) throughout 2019. The Labor/Management process has been utilized to create this document that will help guide an employee from their first day and far into their career with the FD. Completion of the plan is anticipated by mid-year 2020.

FY2020 Goals and Objectives:

The Fire Department's FY2020 goals and objectives include the following:

1. Establish an eligibility list to fill current and future vacancies.

Objective: The FD utilizing the Labor/Management process will advertise for the positions of Firefighter/Paramedic and Firefighter/Paramedic in 2020. The Department will complete an eligibility process to establish a list to utilize to fill vacancies and future positions.

2. Establish an eligibility list to fill current and future vacancies

Objective: The FD utilizing the Labor/Management process will advertise for the positions of Firefighter/Paramedic, Firefighter/Paramedic Student, and Firefighter/EMT in 2018. The Department will complete an eligibility process to establish a list for each qualification to utilize to fill three vacancies and future positions.

3. The FD's contractor will completed construction of the approved Fire Training Tower in Late 2019. The FD will assist employees with receiving the necessary training to operate the tower. In addition, the Department will create necessary policies and plans for the operations

Objective: Utilizing established standards the Labor/Management Project Team and the Division Chief of Support Services will provide opportunities for employees to receive the necessary training needed to support the operations of the completed training tower,

specifically pertaining to live burns. Utilizing established standards as well as researched best practices the Department will implement necessary policies and plans to coordinate the operations of the training facility.

4. Implement a formal Career Development Plan (CDP).

Objective: Utilizing the established Labor/Management partnership the Department will complete the development and implement a CDP.

5. Prepare and complete a promotional process for the position Assistant Chief of EMS.

Objective: Utilizing the established policy, as created through our labor/management partnership, the department will conduct a process to promote an internal Captain for the position of Assistant Chief of EMS. The process will be completed as outlined by the end of the first quarter of 2020.

YEAR 2020 BUDGET DETAIL
FIRE ADMINISTRATION

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.50.300.02.4001	Salaries	\$ 131,228	\$ 135,423	\$ 152,268	\$ 156,643	\$ 133,904
10.50.300.02.4004	Overtime	6,726	8,644	6,654	8,666	10,917
10.50.300.02.4018	Health Savings Account	—	1,430	2,534	3,145	2,358
10.50.300.02.4101	Social Security	10,039	10,496	11,643	12,537	11,259
10.50.300.02.4102	LAGERS Retirement Program	24,862	27,218	32,156	32,898	28,632
10.50.300.02.4104	Workers Compensation	1,497	5,160	9,110	11,875	12,479
10.50.300.02.4105	Health Insurance	22,779	22,921	23,145	27,145	28,480
10.50.300.02.4106	Life Insurance	35	28	28	30	27
10.50.300.02.4107	Dental Insurance	1,076	1,031	935	1,019	971
10.50.300.02.4112	Vision Insurance	272	274	277	304	290
10.50.300.02.4116	Disability Insurance	92	76	75	79	75
10.50.300.04.5001	General Supplies	3,610	2,003	1,229	2,711	2,750
10.50.300.04.5009	Maintenance Materials	528	402	2,792	721	750
10.50.300.04.5013	Food	1,410	2,332	2,763	2,286	2,270
10.50.300.04.5017	Equipment Supplies	—	46	110	269	250
10.50.300.04.5099	Miscellaneous Supplies	—	17	250	—	—
10.50.300.04.5110	Copier Lease	1,987	2,571	2,693	2,480	2,700
10.50.300.04.5120	Outside Printing	—	—	—	750	1,250
10.50.300.06.5253	Lodging & Meals	127	458	—	—	—
10.50.300.06.5259	Training Costs	2,347	5,086	1,575	6,050	6,355
10.50.300.08.5366	Fire Chief Recruitment	—	—	—	1,500	—
10.50.300.08.5369	Pest Control/Cleaning	1,655	957	1,507	1,997	2,114
10.50.300.08.5372	Recruitment	—	174	32	—	—
10.50.300.08.5392	Employment Testing	1,706	3,596	150	4,518	2,500
10.50.300.08.5399	Miscellaneous Fees	—	—	1,159	(10)	—
10.50.300.12.5401	Electric	21,381	21,070	22,320	19,034	22,790
10.50.300.12.5421	Natural Gas	5,254	5,350	7,718	10,005	10,840
10.50.300.12.5453	Mobile Phones	—	—	—	7,776	785
10.50.300.14.5521	Vehicle Fuel	2,557	3,265	3,336	2,817	3,950
10.50.300.14.5541	Vehicle Maintenance	472	1,014	335	2,338	1,750
10.50.300.14.5551	Office Equipment Maint	—	—	99	350	350
10.50.300.14.5552	Radio Maintenance	7,644	—	—	—	—
10.50.300.14.5553	Emergency Mgmt Maint	18,627	20,344	27,990	29,893	30,000
10.50.300.14.5559	Misc. Equipment Maintenance	255	514	1,240	3,675	1,855
10.50.300.14.5571	Building Maintenance	21,456	15,454	29,020	20,587	20,000
10.50.300.14.5575	Grounds/Landscaping	138	294	1,368	504	1,000
10.50.300.16.5711	Property Insurance	6,363	7,149	10,051	13,388	14,845
10.50.300.16.5731	General Liability	—	—	—	—	—
10.50.300.16.5715	Casualty Insurance	343	286	2,681	3,076	3,610
10.50.300.18.5601	Minor Equipment	3,018	1,775	3,315	4,266	4,500
10.50.300.38.5803	Meeting Expense	—	42	—	—	—
10.50.300.38.5808	Postage	426	706	305	691	450
10.50.300.38.5811	Membership Dues	691	1,851	1,218	4,880	5,851
10.50.300.38.5812	Clothing Expense	736	—	211	714	1,000
10.50.300.38.5989	Miscellaneous Expense	—	—	26	—	—
TOTALS		\$ 301,336	\$ 309,458	\$ 364,318	\$ 401,604	\$ 373,907

YEAR 2020 BUDGET DETAIL
EMERGENCY SERVICES

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.50.301.02.4001	Salaries	\$1,943,768	\$2,186,913	\$2,521,389	\$2,625,857	\$2,647,418
10.50.330.02.4099	Less: PSST Salary & Benefits	—	(184,708)	(753,359)	(870,690)	(1,233,883)
10.50.301.02.4002	Part-time	28	28	28	250	500
10.50.301.02.4003	Out of Class	17,375	57,548	80,885	63,831	79,240
10.50.301.02.4004	Overtime	372,670	319,204	289,715	210,949	299,730
10.50.301.02.4015	Opt Out (Health Insurance)	26,599	28,816	27,241	24,577	20,805
10.50.301.02.4018	Health Savings Account	4,746	39,224	59,762	58,043	38,573
10.50.301.02.4101	Social Security	172,615	189,818	213,716	220,949	236,099
10.50.301.02.4102	LAGERS Retirement Program	476,101	543,122	652,548	653,256	676,468
10.50.301.02.4104	Workers Compensation	266,529	224,029	242,986	263,618	345,912
10.50.301.02.4105	Health Insurance	404,387	442,750	514,130	633,389	716,658
10.50.301.02.4106	Life Insurance	786	705	776	774	774
10.50.301.02.4107	Dental Insurance	23,700	25,397	26,184	27,697	28,347
10.50.301.02.4112	Vision Insurance	3,801	4,867	6,201	7,096	7,566
10.50.301.02.4115	Detail Allowance	28	67	419	143	300
10.50.301.02.4116	Disability Insurance	1,777	1,741	2,086	2,073	2,100
10.50.301.04.5001	General Supplies	2,855	1,426	2,999	4,741	2,000
10.50.301.04.5006	Vehicle Supplies	347	887	5,378	4,579	2,500
10.50.301.04.5009	Maintenance Materials	1,131	105	1,580	488	500
10.50.301.04.5017	Equipment Supplies	635	469	2,240	942	2,500
10.50.301.04.5018	Minor Tools	1	180	762	727	—
10.50.301.04.5019	Radio Supplies	6,503	6,100	5,974	12,000	12,000
10.50.301.04.5020	Station Supplies	5,928	4,952	7,006	7,400	7,500
10.50.301.04.5099	SCBA Supplies	1,113	3,273	6,380	10,863	4,000
10.50.301.06.5259	Training Costs	1,584	1,840	—	—	—
10.50.301.08.5399	Miscellaneous Fees	—	—	41	—	—
10.50.301.14.5521	Vehicle Fuel	18,477	24,706	32,197	30,348	33,000
10.50.301.14.5541	Vehicle Maintenance	37,558	39,512	74,992	80,429	56,500
10.50.301.14.5552	Radio Maintenance	4,356	15,947	17,892	17,041	17,040
10.50.301.14.5559	Misc. Equipment Maintenance	1,098	9,772	949	4,094	5,500
10.50.301.16.5715	Casualty Insurance	14,760	11,959	97,921	104,320	115,570
10.50.301.18.5601	Minor Equipment	6,012	9,167	3,851	11,850	12,000
10.50.301.36.7202	Computer Equipment	—	—	—	—	—
10.50.301.38.5812	Clothing Expense	25,934	35,686	24,966	30,544	32,250
10.50.301.38.5813	Protective Clothing	1,727	615	—	—	—
TOTALS		\$3,844,928	\$4,046,116	\$4,169,832	\$4,242,176	\$4,169,467

YEAR 2020 BUDGET DETAIL
EMS SERVICES

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.50.311.04.5003	Medical Supplies	\$ 54,054	\$ 57,998	\$ 66,255	\$ 62,851	\$ 64,555
10.50.311.04.5006	Vehicle Supplies	—	—	4	44	—
10.50.311.04.5010	Chemicals	1,378	1,511	1,009	1,074	1,450
10.50.311.06.5259	Training Costs	2,950	—	—	—	—
10.50.311.08.5356	Medical Fees	12,000	12,000	12,000	12,000	12,000
10.50.311.08.5399	Miscellaneous Fees	150	—	196	2,000	9,200
10.50.311.12.5453	Mobile Phones	4,822	5,124	7,047	3,121	6,360
10.50.311.14.5521	Vehicle Fuel	11,109	14,578	21,921	21,064	22,000
10.50.311.14.5541	Vehicle Maintenance	34,603	33,730	4,613	23,726	26,350
10.50.311.14.5559	Misc. Equipment Maintenance	1,306	2,089	1,024	2,001	2,000
10.50.311.16.5715	Casualty Insurance	—	—	—	—	—
10.50.311.18.5601	Minor Equipment	1,793	3,821	7,223	8,181	9,730
10.50.311.38.5811	Membership Dues	—	—	—	6,000	—
10.50.311.38.5812	Clothing Expense	141	—	—	—	—
TOTALS		\$ 124,305	\$ 130,850	\$ 121,291	\$ 142,062	\$ 153,645

YEAR 2020 BUDGET DETAIL
TRAINING DIVISION

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.50.315.02.4001	Salaries	\$ 74,232	\$ 81,661	\$ 93,290	\$ 55,691	\$ 98,334
10.50.315.02.4003	Out of Class	—	200	600	600	600
10.50.315.02.4004	Overtime	33,109	6,322	—	—	—
10.50.315.02.4018	Health Savings (HSA)	—	2,118	3,378	1,474	1,646
10.50.315.02.4101	Social Security	8,071	6,630	7,054	4,234	7,694
10.50.315.02.4102	LAGERS Retirement Program	21,803	19,371	21,219	12,646	22,495
10.50.315.02.4104	Workers Compensation	1,151	3,733	6,568	4,145	11,238
10.50.315.02.4105	Health Insurance	18,675	17,144	15,827	9,916	19,992
10.50.315.02.4106	Life Insurance	23	18	18	11	18
10.50.315.02.4107	Dental Insurance	692	659	605	362	647
10.50.315.02.4112	Vision Insurance	198	198	202	121	217
10.50.315.02.4116	Disability Insurance	59	49	49	28	50
10.50.315.04.5001	General Supplies	99	69	333	499	500
10.50.315.04.5025	CPR Training Supplies	784	(689)	331	748	750
10.50.315.06.5251	Registration Fees	225	—	—	—	—
10.50.315.06.5259	Training Costs	9,135	227	319	33,954	33,965
10.50.315.12.5453	Mobile Phones	—	—	—	569	572
10.50.315.14.5521	Vehicle Fuel	1,360	2,006	2,776	3,003	3,074
10.50.315.14.5541	Vehicle Maintenance	363	10	302	1,669	1,500
10.50.315.16.5715	Casualty Insurance	171	140	2,040	2,174	2,410
10.50.315.38.5811	Membership Dues	234	234	398	430	350
TOTALS		\$ 170,384	\$ 140,100	\$ 155,310	\$ 132,275	\$ 206,052

YEAR 2020 BUDGET DETAIL
FIRE PREVENTION

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.50.321.02.4001	Salaries	\$ 71,122	\$ 76,832	\$ 88,837	\$ 91,503	\$ 94,248
10.50.321.02.4003	Out of Class	—	200	600	300	—
10.50.321.02.4004	Overtime	25,283	15,881	—	—	—
10.50.321.02.4018	Health Savings (HSA)	—	774	1,494	1,116	396
10.50.321.02.4101	Social Security	7,038	6,639	6,427	6,845	7,240
10.50.321.02.4102	LAGERS Retirement Program	20,295	20,115	20,213	20,745	21,295
10.50.321.02.4104	Workers Compensation	1,241	4,032	6,698	8,193	10,771
10.50.321.02.4105	Health Insurance	15,220	15,354	15,827	18,597	20,882
10.50.321.02.4106	Life Insurance	23	18	18	18	18
10.50.321.02.4107	Dental Insurance	692	659	605	632	647
10.50.321.02.4112	Vision Insurance	198	198	202	211	217
10.50.321.02.4116	Disability Insurance	59	49	49	49	50
10.50.321.04.5001	General Supplies	1,619	1,666	1,558	2,018	2,000
10.50.321.04.5021	Supplies-Learn Not To Burn	120	154	—	1,000	1,000
10.50.321.04.5024	CERT Supplies	313	1,027	249	1,250	1,250
10.50.321.04.5099	Fire Prevention Supplies	4,616	5,400	4,298	5,564	6,000
10.50.321.06.5251	Registration Fees	—	530	943	2,483	2,495
10.50.321.06.5259	Training Cost	—	—	487	—	—
10.50.321.12.5453	Mobile Phone	—	—	—	712	783
10.50.321.14.5521	Vehicle Fuel	555	477	649	950	954
10.50.321.14.5541	Vehicle Maintenance	1,375	124	993	992	1,000
10.50.321.16.5715	Casualty	280	344	2,040	2,174	2,410
10.50.321.38.5810	Publications	—	1,346	1,847	1,696	2,000
10.50.321.38.5811	Membership Dues	30	364	284	400	400
10.50.321.38.5812	Clothing Expense	384	1,627	397	737	600
TOTALS		\$ 150,464	\$ 153,808	\$ 154,715	\$ 168,186	\$ 176,656

Community Services Division

Program Narrative

Mission Statement:

The Community Services division exists to enhance the quality of life for Liberty's senior adults and physically challenged citizens by providing transportation, home delivered meals, and programming which may enhance their spiritual, intellectual, physical and social well-being.

Services:

1. Administration

This division provides administrative support to the Liberty Community Christmas Tree Commission which provides food and gifts for the disadvantaged and senior population of the community at the holidays. This division also provides administrative support to Meals on Wheels, a program that provides a hot and nutritious meal and daily personal contact to Liberty residents. This organization is governed by a Board of Directors, independent of the City of Liberty. This division also develops programming for the 50+ population and administers the department's volunteer program.

2. Access Transportation Services

The Access Transportation Services Division provides transportation for Liberty citizens aged 60 and older, as well as physically challenged adults.

3. Senior Silver Center

The Liberty Silver Senior Center enhances the quality of life for Liberty's senior adults and physically challenged citizens by providing nutritional meals and a variety of activities for adults aged 60 and older.

Staffing Levels:

The Community Services Division's proposed staffing levels for FY2019, along with a brief look at historical staffing levels, are as follows:

Position Title	2016	2017	2018	2019	2020 Budget
Administrative Assistant	1	—	1	1	—
Bus Driver	1	1	1	1	1
Manager	1	—	—	—	1
Recreation Program Coordinator	1	3	2	2	2
Senior Center Technician	1	—	—	—	—
Total	5	4	4	4	4

Previous Year's Goals and Objectives:

The Community Services Division FY2019 goals and objectives were as follows:

1. Offer Efficient and Sustainable Programs and Services that Meet the needs of the Liberty Community

Objective: Deliver comprehensive recreation programs relevant to the 60+ community; expand the variety of programs offered in response to community interest. Research all ways to incorporate evidence based programming to the Silver Center and our 60+ programs as we strive for gold level MARC funding.

Update:

Liberty Silver Center served 10,226 meals in 2019 to 420 unduplicated members.

- *3,169.5 hours of free programming offered*
- *35,034 program participants*

Liberty Access provided the following:

- *2,902 one-way essential trips (112% of annual goal of 2600 trips)*
- *3,210 one-way senior trips (100% of annual goal of 3200 trips)*
- *6,112 total one-way medical and senior center trips (105% of annual goal of 5800 trips)*
- *1,212 total one-way coupon trips*

Meals on Wheels provided the following:

- *16,370 meals delivered*
- *142 unduplicated clients*
- *243 meal delivery days (average of 67 meals per day)*

- *The “Meals on Wheels Loves Pets Too” program was launched December 2019*
- *Two clean up days scheduled in 2019 for MOW recipients requesting assistance*
- *\$23,990 raised to aid in subsidized meals*

Day Trips: Seven trips were scheduled for the 50+ population averaging 15 participants per trip.

Liberty Community Christmas Tree Program:

- *Served 300 families, 800 children, and 135 seniors*
- *\$49,946.18 raised*
- *Old Chicago staff and customers adopted 11 families (34 children) who missed the LCCT deadline.*
- *A generous community member adopted 4 families (11 children) who missed the LCCT deadline.*

2. Professional Development

Objective: Objective: Serve Tracker - Purchased and implemented in 2018. Obtain additional training for better utilization of the software which will lead to more efficient use of staff time. Learn reports that can be generated with the new software that will benefit grant opportunities (MARC, CCSS, and others as available).

Update: Staff attended the annual conference January 2019 and learned more about the program. Additional training is planned for 2020.

3. Marketing/Program Promotion

Objective: Promote programs and services that will enlighten leadership and increase participation in programs and services through the AAAG, press releases, weekly Council updates, monthly Park Board reports, and social media.

Update: Objective met as stipulated above.

FY2020 Goals and Objectives:

The Community Services Division’s FY2020 goals and objectives include the following:

1. Offer Efficient and Sustainable Programs and Services that Meet the needs of the Liberty Community

Objective: Deliver comprehensive recreation programs relevant to the 60+ community; expand the variety of programs offered in response to community interest. Research all ways to incorporate evidence based programming to the Silver Center and our 60+ programs as we strive for gold level MARC funding.

2. Professional Development

Objective: Objective: Serve Tracker - Purchased and implemented in 2018. Obtain additional training for better utilization of the software which will lead to more efficient use of staff time. Learn reports that can be generated with the new software that will benefit grant opportunities (MARC, CCSS, and others as available).

3. Objective: Promote programs and services that will enlighten leadership and increase participation in programs and services through the AAAG, press releases, weekly Council updates, monthly Park Board reports, and social media.

YEAR 2020 BUDGET DETAIL
COMMUNITY SERVICES (AGING) - ADMINISTRATION

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.60.481.02.4001	Salaries	\$ 50,370	\$ 27,058	\$ 39,140	\$ 40,314	\$ 41,523
10.60.481.02.4002	Part-time	125	—	—	—	—
10.60.481.02.4015	Opt Out	—	1,108	—	—	—
10.60.481.02.4018	Health Savings Account	1,075	899	1,499	1,695	1,425
10.60.481.02.4101	Social Security	3,863	2,108	2,775	3,033	3,286
10.60.481.02.4102	LAGERS Retirement Program	4,083	950	4,110	4,182	4,510
10.60.481.02.4104	Workers Compensation	21	66	102	106	133
10.60.481.02.4105	Health Insurance	5,569	2,720	5,764	10,971	16,975
10.60.481.02.4106	Life Insurance	21	15	18	18	18
10.60.481.02.4107	Dental Insurance	358	345	425	540	647
10.60.481.02.4112	Vision Insurance	78	65	80	114	145
10.60.481.02.4116	Disability Insurance	—	41	49	49	50
10.60.481.04.5001	General Supplies	393	462	154	312	480
10.60.481.04.5063	Christmas Tree Commission	68	771	557	1,212	650
10.60.481.04.5064	Meals on Wheels	145	4,869	13,276	13,480	14,330
10.60.481.04.5099	Miscellaneous Supplies	—	125	4,451	6,109	5,520
10.60.481.04.5110	Copier Lease	3,339	3,399	348	—	—
10.60.481.04.5120	Outside Printing	—	835	62	75	225
10.60.481.06.5210	Training Travel	—	209	—	250	250
10.60.481.06.5249	Other Travel	781	—	—	—	—
10.60.481.06.5251	Registration Fees	187	791	125	250	250
10.60.481.06.5253	Lodging and Meals	—	—	—	300	300
10.60.481.08.5371	Advertising	110	—	—	—	—
10.60.481.08.5399	Miscellaneous Fees	—	—	11	—	—
10.60.481.12.5453	Mobile Phones	—	—	—	—	—
10.60.481.16.5715	Casualty Insurance	125	110	1,281	1,806	2,410
10.60.481.18.5601	Minor Equipment	681	612	—	100	100
10.60.481.24.6024	Cost of Issuance	—	599	—	—	—
10.60.481.16.7203	Software	—	6,087	3,960	—	—
10.60.481.38.5803	Meeting Expense	130	856	726	200	180
10.60.481.38.5808	Postage	14	14	—	8	—
10.60.481.38.5811	Membership Dues	468	180	70	680	535
10.60.481.38.5812	Clothing	—	59	166	100	100
10.60.481.38.5989	Miscellaneous Expense	750	389	825	716	935
TOTALS		\$ 72,752	\$ 55,744	\$ 79,974	\$ 86,620	\$ 94,977

YEAR 2020 BUDGET DETAIL
COMMUNITY SERVICES (AGING) - ACCESS BUS SERVICE

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.60.482.02.4001	Salaries	\$ 71,683	\$ 73,266	\$ 75,420	\$ 77,580	\$ 79,282
10.60.482.02.4002	Part-time	11,288	12,045	13,023	18,828	21,840
10.60.482.02.4015	Opt Out (Health Insurance)	3,412	3,325	3,325	3,136	2,418
10.60.482.02.4018	Health Savings Account	1,774	1,971	1,680	1,331	1,031
10.60.482.02.4101	Social Security	6,564	6,739	6,981	7,651	8,000
10.60.482.02.4102	LAGERS Retirement Program	6,351	7,208	8,196	8,165	8,687
10.60.482.02.4104	Workers Compensation	483	1,595	3,672	5,411	6,823
10.60.482.02.4105	Health Insurance	5,118	5,312	5,764	6,371	7,287
10.60.482.02.4106	Life Insurance	44	30	30	24	18
10.60.482.02.4107	Dental Insurance	1,083	1,072	1,029	1,076	1,102
10.60.482.02.4112	Vision Insurance	211	211	216	226	231
10.60.482.02.4116	Disability Insurance	59	49	49	49	50
10.60.482.04.5001	General Supplies	—	—	30	200	200
10.60.482.04.5120	Outside Printing	386	315	262	250	250
10.60.482.06.5210	Training Travel	—	—	—	—	—
10.60.482.06.5251	Registration Fees	—	—	—	—	—
10.60.482.08.5399	Miscellaneous Fees	34	135	—	200	200
10.60.482.14.5521	Vehicle Fuel	6,115	7,809	9,052	10,653	10,000
10.60.482.14.5541	Vehicle Maintenance	6,650	9,871	8,179	7,100	7,100
10.60.482.14.5559	Misc Equipment Maintenance	—	—	—	220	220
10.60.482.16.5711	Property Insurance	—	—	127	254	265
10.60.482.16.5715	Casualty Insurance	327	389	4,080	4,347	4,820
10.60.482.18.5601	Minor Equipment	—	456	—	100	400
10.60.482.24.6001	Lease - Principal	—	—	16,480	21,550	22,818
10.60.482.24.6011	Lease - Interest	—	—	1,200	1,192	615
10.60.482.36.7101	Capital Outlay-Access Bus	44,665	60,777	—	—	—
10.60.482.38.5812	Clothing Expense	200	442	—	500	400
10.60.482.38.5989	Miscellaneous Expense	—	—	11	—	—
TOTALS		\$ 166,448	\$ 193,015	\$ 158,807	\$ 176,414	\$ 184,057

YEAR 2020 BUDGET DETAIL
COMMUNITY SERVICES (AGING) - SILVER CENTER

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.60.483.02.4001	Salaries	\$ 31,737	\$ 32,635	\$ 35,069	\$ 38,186	\$ 37,452
10.60.483.02.4002	Part-time	20,809	26,835	24,091	28,759	32,608
10.60.483.02.4018	Health Savings Account	—	2,118	3,378	2,546	1,646
10.60.483.02.4101	Social Security	3,939	4,471	4,450	5,182	5,486
10.60.483.02.4102	LAGERS Retirement Program	2,700	3,036	3,593	3,802	4,105
10.60.483.02.4104	Workers Compensation	174	78	993	2,205	2,651
10.60.483.02.4105	Health Insurance	18,675	17,144	15,827	17,707	19,992
10.60.483.02.4106	Life Insurance	23	18	18	18	18
10.60.483.02.4107	Dental Insurance	692	659	605	632	647
10.60.483.02.4112	Vision Insurance	198	198	202	211	217
10.60.483.02.4116	Disability Insurance	59	49	49	49	50
10.60.483.04.5001	General Supplies	2,245	1,855	1,198	2,175	2,290
10.60.483.04.5004	Recreation Supplies	30	196	169	296	530
10.60.483.04.5099	Miscellaneous Supplies	977	2,109	3,159	2,987	3,290
10.60.483.06.5210	Training Travel	—	—	—	110	110
10.60.483.06.5249	Other Travel	199	285	—	—	—
10.60.483.06.5251	Registration Fees	209	90	98	65	120
10.60.483.08.5352	Senior Activities	—	700	—	—	—
10.60.483.08.5354	Meals On Wheels	12,294	6,101	—	—	—
10.60.483.08.5355	Senior Center Programs	5,042	810	—	—	—
10.60.483.08.5371	Advertising	—	—	—	200	300
10.60.483.08.5399	Miscellaneous Fees	332	1,692	454	792	600
10.60.483.14.5551	Equipment Maintenance	—	—	4,545	5,071	5,110
10.60.483.16.5715	Casualty Insurance	93	105	1,281	1,806	2,410
10.60.483.18.5601	Minor Equipment	276	718	777	1,566	900
10.60.483.38.5811	Membership Dues	20	—	—	—	—
10.60.483.38.5812	Clothing	—	90	370	175	300
10.60.483.38.5989	Misc. Other	—	—	500	340	340
TOTALS		\$ 100,723	\$ 101,992	\$ 100,828	\$ 114,882	\$ 121,172

Public Works Department

Program Narrative

Mission Statement:

The Public Works Department's mission is to strive to ensure that existing facilities are maintained effectively and efficiently; that new infrastructure is properly managed and constructed; that emergency services are provided during times of manmade and natural disasters; and that the standards and quality necessary for new public works construction and permitted construction by private contractors and utilities meet the community's expectations in a cost effective and responsive manner as envisioned by the City Council and established community priorities.

Services:

1. Engineering

The Engineering division assists in the development and management of the City's Capital Improvement Plan (CIP) which includes capital sales tax, transportation sales tax, and economic development sales tax funded projects. Engineering assists with water and sanitary enterprise fund projects and provides for the inspection of all infrastructure projects; and manages the City's right-of-way permitting program. The Engineering division also supports the Operations division with "in-house" engineering related functions; provides plan reviews and inspections for all private developer infrastructure construction; and interfaces with other governmental organizations.

2. Building Maintenance

The Building Maintenance Division provides services associated with the maintenance and upkeep of the City Hall facility. This division provides oversight and management of the contract maintenance of the building's environmental systems and the custodial services provided by an outside vendor. Any projects pertaining to renovating and refurbishing the facility are also managed by this department.

3. Street Maintenance

The Street Maintenance program is within the Operations division of the Public Works department. This division is responsible for traffic striping; installing and/or replacing street signs, curbs, gutters and sidewalks; street sweeping; snow removal; mowing rights-of-ways; drainage system maintenance; and pavement maintenance/repairs.

4. Solid Waste/Recycling

The City provides a weekly trash and recycling collection service to the citizens of Liberty through an independent contractor. The City also participates in the Mid-America Regional Council's household hazardous waste program and provides a drop-off recycle site.

Staffing Levels:

The Public Works Department's proposed staffing levels for FY2020, along with a brief look at historical staffing levels, are as follows:

Position Title	2016	2017	2018	2019	2020 Budget
Administrative Assistant	2	2	2	1	1
Capital Review Engineer	1	1	1	1	1
City Engineer/Assistant Public Works Director	1	1	1	1	1
Facilities Management Supervisor	1	1	1	1	1
Public Works Mechanic	1	1	1	1	1
Project Inspector	1	2	2	2	2
Public Works Crew Chief	2	3	2	2	2
Public Works Director	1	1	1	1	1
Public Works Maintenance Worker I	—	—	4	4	4
Public Works Maintenance Worker II	9	8	4	4	4
Public Works Superintendent	1	1	1	1	1
Senior Project Inspector	1	—	—	—	—
Total	21	21	20	19	19

Previous Year's Goals and Objectives:

The Public Works Department's FY2019 goals and objectives were as follows:

1. Manage major transportation network improvements.

Objective: Complete the reconstruction of the Kansas Street Corridor Improvements.

Update: Project ahead of schedule and will be completed 2020.

Objective: Complete a pavement condition assessment to provide data to guide future pavement management techniques and locations.

Update: Assessment completed 2019 and utilization of data for future pavement management is ongoing.

Objective: Complete a staff update to the Transportation Master Plan.

Update: An interim update was completed.

Objective: Provide oversight of ROW users to ensure the transportation system is not degraded.

Update: Ongoing.

Objective: Complete an assessment of all sidewalks within the city to identify the extent of repairs necessary.

Update: Partial assessment completed and extrapolated to cover entire city.

2. Manage major storm water network improvements.

Objective: Complete the construction of the Camelot Estates storm drainage improvement project.

Update: Complete.

3. Ensure that all new developments and capital projects comply with the City's technical specifications and design criteria for construction of public infrastructure, ordinance and policies.

Objective: Provide a lead inspector for each project and review project progress regularly.

Update: Complete and ongoing.

Objective: Review City's technical specifications and design criteria annually for improvements and changes.

Update: Conflicting guidance for storm water control was removed from code and incorporated into technical specifications for clarity and user friendliness.

4. Manage Major Capital Improvements Projects

Objective: Compile a list of capital improvements necessary at City Hall and Public Works Maintenance Facility.

Update: Focused on roof repairs and west entrance redesign.

Objective: Continue energy efficiency improvements.

Update: Finalized plan to install solar panels and installed LED lights on the 3rd floor of City Hall.

FY 2020 Goals and Objectives:

The Public Works Department's FY2020 goals and objectives were as follows:

1. Manage major transportation network improvements.

Objective: Complete the reconstruction of the Kansas Street Corridor Improvements.

Objective: Utilize pavement condition assessment information to prioritize future pavement management efforts.

Objective: Complete an update to the Transportation Master Plan in conjunction with the Comprehensive Plan update.

Objective: Provide oversight of ROW users to ensure the transportation system is not degraded.

Objective: Complete sidewalk and trail extensions on Liberty Drive and Mississippi Street.

2. Manage major storm water network improvements.

Objective: Complete the construction of the Amesbury storm drainage improvement project.

3. Ensure that all new developments and capital projects comply with the City's technical specifications and design criteria for construction of public infrastructure, ordinance and policies.

Objective: Provide a lead inspector for each project and review project progress regularly.

Objective: Review City's technical specifications and design criteria annually for improvements and changes.

4. Manage Major Capital Improvements Projects

Objective: Compile a list of capital improvements necessary at City Hall and Public Works Maintenance Facility.

Objective: Complete West Entrance to the City Hall Project and roof replacement in advance of solar panel installation.

Objective: Continue energy efficiency improvements.

Objective: Complete installation of second phase of solar panels.

YEAR 2020 BUDGET DETAIL
ENGINEERING

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.70.201.02.4001	Salaries	\$ 197,169	\$ 214,738	\$ 239,954	\$ 247,077	\$ 284,803
10.70.201.02.4002	Part-time	—	—	—	11,668	14,563
10.70.201.02.4004	Overtime	2,376	3,453	4,313	6,623	5,150
10.70.201.02.4018	Health Savings Account	1,994	4,666	5,734	6,284	5,485
10.70.201.02.4101	Social Security	19,611	15,763	17,583	19,976	23,715
10.70.201.02.4102	LAGERS Retirement Program	19,481	20,612	25,687	25,891	30,756
10.70.201.02.4104	Workers Compensation	861	3,719	5,585	6,751	9,114
10.70.201.02.4105	Health Insurance	36,769	37,603	42,242	47,073	58,499
10.70.201.02.4106	Life Insurance	58	47	54	55	59
10.70.201.02.4107	Dental Insurance	1,997	2,142	2,058	2,145	2,397
10.70.201.02.4112	Vision Insurance	265	344	371	390	484
10.70.201.02.4116	Disability Insurance	77	77	97	97	115
10.70.201.04.5001	General Supplies	6,767	4,952	2,896	2,500	4,000
10.70.201.04.5110	Copier Lease & Usage	2,634	984	886	1,800	1,700
10.70.201.06.5210	Training Travel	1,858	726	918	1,958	2,000
10.70.201.06.5251	Registration Fees	150	590	3,983	2,390	3,500
10.70.201.08.5322	Engineering Studies	—	—	—	4,400	3,500
10.70.201.08.5371	Advertising	—	—	—	400	400
10.70.201.08.5399	Miscellaneous Fees	7,831	8,060	7,980	7,200	7,200
10.70.201.12.5453	Mobile Phones	450	600	2,097	871	1,000
10.70.201.14.5521	Vehicle Fuel	3,588	3,946	5,376	5,271	5,500
10.70.201.14.5541	Vehicle Maintenance	2,831	1,533	556	2,960	3,500
10.70.201.14.5544	Storm Water Improvements	—	—	—	8,311	—
10.70.201.14.5556	Street/Traffic Lights	22,170	45,469	36,618	12,827	50,000
10.70.201.16.5715	Casualty	1,480	1,656	6,823	7,765	8,910
10.70.201.18.5601	Minor Equipment	—	233	2,223	2,500	3,000
10.70.201.38.5803	Meeting Expense	189	15	204	150	200
10.70.201.38.5810	Publications	—	40	684	700	500
10.70.201.38.5811	Membership Dues	1,771	1,258	1,559	1,460	1,500
10.70.201.38.5812	Clothing Expense	100	207	440	682	700
10.70.201.38.5989	Miscellaneous Expenses	724	342	202	500	500
TOTALS		\$ 333,201	\$ 373,771	\$ 417,123	\$ 438,676	\$ 532,750

YEAR 2020 BUDGET DETAIL
BUILDING MAINTENANCE

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.70.221.02.4001	Salaries	\$ 45,024	\$ 46,470	\$ 47,789	\$ 49,200	\$ 50,675
10.70.221.02.4004	Overtime	2,609	1,994	2,360	3,106	2,700
10.70.221.02.4015	Opt Out (Health Ins)	—	—	—	—	—
10.70.221.02.4018	Health Savings Account	—	1,080	1,680	1,331	1,031
10.70.221.02.4101	Social Security	3,625	3,656	3,734	3,988	4,162
10.70.221.02.4102	LAGERS Retirement Program	4,064	4,626	5,282	5,356	5,754
10.70.221.02.4104	Workers Compensation	561	1,271	2,220	2,867	3,717
10.70.221.02.4105	Health Insurance	7,075	6,387	5,764	6,371	7,287
10.70.221.02.4106	Life Insurance	23	18	18	18	18
10.70.221.02.4107	Dental Insurance	392	413	425	443	455
10.70.221.02.4112	Vision Insurance	78	78	80	84	86
10.70.221.02.4116	Disability Insurance	59	49	49	49	50
10.70.221.04.5001	General Supplies	—	—	—	11	250
10.70.221.04.5008	Maintenance Supplies	—	—	60	2	—
10.70.221.08.5397	Contract Labor	16,280	19,876	22,241	21,500	24,500
10.70.221.08.5399	Miscellaneous Fees	250	83	—	500	500
10.70.221.12.5401	Electric	83,026	82,987	84,958	81,011	83,000
10.70.221.12.5402	Energy Efficiency Upgrade	—	—	—	—	3,500
10.70.221.12.5421	Natural Gas	8,791	11,051	12,349	11,978	12,000
10.70.221.12.5453	Mobile Phones	—	—	—	—	500
10.70.221.14.5571	Building Maintenance	216	—	—	—	—
10.70.221.14.5572	Facilities Maintenance	81,143	73,084	57,493	75,002	85,000
10.70.221.16.5711	Property Insurance	14,528	15,741	13,552	11,074	11,648
10.70.221.16.5715	Casualty Insurance	101	91	1,281	1,806	2,410
10.70.221.18.5601	Minor Equipment	—	—	70	—	100
10.70.221.24.6001	Principal-MDNR	6,232	6,394	5,413	—	—
10.70.221.24.6011	Interest-MDNR	571	409	130	—	—
10.70.221.38.5812	Clothing Expense	—	163	450	800	1,000
10.70.221.38.5989	Miscellaneous Expense	13,956	13,956	14,400	15,100	15,855
TOTALS		\$ 288,605	\$ 289,877	\$ 281,798	\$ 291,597	\$ 316,198

YEAR 2020 BUDGET DETAIL
STREET MAINTENANCE

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.70.225.02.4001	Salaries	\$ 474,681	\$ 497,594	\$ 508,207	\$ 545,688	\$ 565,749
10.70.225.02.4002	Part-Time	—	—	—	7,000	—
10.70.225.02.4004	Overtime	22,306	24,244	24,957	65,473	47,000
10.70.225.02.4015	Opt Out (Health Ins)	1,108	4,433	5,090	3,302	2,601
10.70.225.02.4018	Health Savings Account	101	6,961	11,486	14,032	11,379
10.70.225.02.4101	Social Security	36,150	38,618	39,475	47,239	47,945
10.70.225.02.4102	LAGERS Retirement Program	37,235	49,555	56,066	61,073	65,806
10.70.225.02.4104	Workers Compensation	44,910	45,229	49,443	54,032	66,639
10.70.225.02.4105	Health Insurance	112,596	117,754	123,094	149,410	164,946
10.70.225.02.4106	Life Insurance	241	208	215	218	207
10.70.225.02.4107	Dental Insurance	5,168	5,393	5,098	5,797	6,026
10.70.225.02.4112	Vision Insurance	1,108	1,313	1,387	1,570	1,647
10.70.225.02.4116	Disability Insurance	475	466	493	523	525
10.70.225.04.5001	General Supplies	16,217	24,217	17,844	20,000	20,000
10.70.225.04.5009	Maintenance Materials	—	38	77	25	—
10.70.225.06.5251	Registration Fees	200	—	198	—	1,000
10.70.225.04.5099	Miscellaneous Fees	—	—	—	135	—
10.70.225.08.5397	Contract Labor	26,568	8,390	4,460	7,401	—
10.70.225.08.5399	Miscellaneous Fees	6,825	5,559	2,752	3,961	4,000
10.70.225.12.5401	Electric	6,246	7,641	9,619	10,370	10,500
10.70.225.12.5405	Electric - Street Lights	647,684	647,380	618,565	689,000	702,800
10.70.225.12.5406	Electric - Traffic Signals	9,061	11,983	11,048	13,500	18,300
10.70.225.12.5421	Natural Gas	2,438	2,166	5,842	5,727	5,800
10.70.225.12.5453	Mobile Phones	2,159	2,400	3,670	4,000	3,700
10.70.225.14.5521	Vehicle Fuel	24,758	39,276	40,244	49,200	42,500
10.70.225.14.5541	Vehicle Maintenance	61,254	63,845	109,803	89,076	77,000
10.70.225.14.5551	Office Equipment Maintenance	1,584	1,578	187	1,520	2,000
10.70.225.14.5559	Misc Equipment Maintenance	—	—	30	203	—
10.70.225.14.5571	Building Maintenance	9,781	18,479	13,145	9,902	20,000
10.70.225.14.5574	Tree Maintenance	580	—	—	—	—
10.70.225.15.5622	Gravel - Street Repairs	—	307	—	—	—
10.70.225.15.5631	Sand - Snow Removal	—	1,097	—	—	—
10.70.225.15.5632	Salt - Snow Removal	56,957	36,737	82,622	72,867	81,000
10.70.225.15.5633	Chemicals - Snow Removal	9,280	13,572	11,109	23,258	14,000
10.70.225.15.5634	Supplies-Snow Removal	8,120	5,015	315	11,222	8,000
10.70.225.15.5641	Paint - Street Marking	—	—	123	—	—
10.70.225.15.5644	Supplies - Street Marking	—	5	—	—	—
10.70.225.16.5711	Property Insurance	8,271	9,293	8,879	8,344	9,060
10.70.225.16.5715	Casualty Insurance	896	725	25,192	29,152	34,910
10.70.225.18.5601	Minor Equipment	150	4,842	342	2,500	2,500
10.70.225.18.5611	Equipment Rental	1,794	1,840	—	2,500	2,500
10.70.225.24.6001	Principal-MDNR	5,025	—	—	—	—
10.70.225.24.6011	Interest-MDNR	121	—	—	—	—
10.70.225.38.5811	Membership Dues	10	—	—	—	—
10.70.225.38.5812	Clothing Expense	7,024	6,585	4,850	4,978	5,750
10.70.225.38.5813	Protective Clothing	1,524	1,683	3,457	3,423	4,025
10.70.225.38.5989	Miscellaneous Expense	—	—	27	44,670	—
TOTALS		\$1,650,605	\$1,706,422	\$1,799,408	\$2,062,292	\$2,049,815

Planning & Development Department

Program Narrative

Mission Statement:

The Development Department's mission is to maintain and enhance the quality of life within Liberty by providing responsible and comprehensive land use services; promoting healthy neighborhoods through preservation and neighborhood grants; and applying adopted codes to ensure safety and quality of construction. The department is committed to providing its citizens, businesses and elected and appointed officials with information and professional expertise used to support decisions and enhance the understanding of the development process.

Services:

1. Building Division

- **Building Inspections**

The services in this program include the inspection activities necessary to ensure that residential, commercial, institutional, and industrial structures conform to the adopted building codes with approved plans for life and safety. The activities included with this program are preliminary construction meetings, blueprint reviews, processing and issuing building permits, serving as staff to the Board of Appeals and providing and enforcing the City Codes for citizens, staff. Building Inspections will issue over 950 building permits and conduct over 3,000 building inspections within a year.

- **Residential Rental Occupancy Code**

The services in this program include the enforcement of the Residential Rental Occupancy Code established in 1987. The activities in this program include performing rental inspections for compliance, establishing and maintaining a current data base of owners and property locations, take complaints from tenants or landlords, keep accurate records of all inspections and re-inspections.

- Dangerous Buildings

The services in this program are to establish a practical method for repairing, vacating or ordering the demolition of buildings and structures which may endanger the life, health and welfare of the general public. The activities in this program include site inspections, code interpretations, public hearings, taking complaints and having a large grasp of the Liberty City Code. The program works with property owners to abate all dangerous conditions. These conditions may include abandoned homes and homes with occupants. This program works closely with the Division of Youth Services, Clay County Health Department, and the Division of Aging Services.

2. Community Development Division

- Historic Preservation

This program provides support and outreach to the residents of Liberty's historic districts. Staff provides support and analysis to the Historic District Review Commission. Services include technical assistance for homeowners; providing preservation information via the web site and quarterly newsletter; and review and processing of applications for certificates of appropriateness. An average of 75 applications for certificates of appropriateness is processed each year. This program is responsible for maintaining Liberty's status as a Certified Local Government and complying with state requirements for maintaining a local preservation program, which includes updating the historic resources survey; providing annual commissioner training; and providing design guidelines for historic properties. Staff provides support to the Preservation & Development Commission, and serves as liaison to the Clay County Archives, Clay County Historical Society, Historic Liberty, and Historic Downtown Liberty. Staff organizes opportunities for citizen involvement in history and preservation activities through monthly historic district walking tours and seminars and Preservation Month activities.

- Neighborhood Planning

This program provides services associated with public outreach, neighborhood revitalization and organization, and City partnerships. The services provided ensure a comprehensive and effective response to neighborhood needs through the coordination of City services, and leadership on public information and citizen participation activities. Staff provides support to the Liberty Arts Commission and City sculpture and public art programs and administers art and neighborhood enhancement grants. Staff works with community businesses and other City departments to issue Temporary Use Permits for events such as Fun Runs, parking lot or sidewalk sales, and block parties. Staff issues approximately 40 TUPs annually.

- Code Enforcement

The services in this program include ordinance enforcement for all nuisance and property maintenance complaints. These activities include the enforcement of weeds; trash; abandoned vehicles; homes in need of repairs; illegal signage; dumping, etc. The program has a large call complaint ratio, so the officer must keep accurate records of all conversations and inspections for abatement of the nuisances. The Code Enforcement officer must possess great knowledge of the City Code to follow all policies and procedures, which results in the timely abatement of nuisances.

3. Planning & Zoning Division

The Planning Division plays a central role in guiding Liberty's immediate and long-term development. The majority of the day-to-day work for a planner in the department pertains to reviewing applications for development, rezoning, variance requests, plan or code amendments, lot split or plat applications, and special use permits for the City as well as meeting with the public and applicants. The permit process varies depending on the size and complexity of a project and also according to the zoning of the property. Staff also conducts routine inspections of commercial property for adherence to the zoning ordinance and city code and responds to violation complaints. Staff from the Planning

Division provides support to the Planning and Zoning Commission, Board of Zoning Adjustment, and the City Council on development matters. Planning staff works with the development community, citizens, and elected and appointed officials on a daily basis. Providing answers to phone and walk-in inquiries regarding zoning, signage, codes and development is an important public service offered through the Planning Division. Staff administers the City's Unified Development Ordinance, Comprehensive Plan, maps and zoning regulations, as well as studies and evaluates land use conditions. Planners also collect preliminary materials and information on planning and zoning issues and concerns which sometimes lead to changes within the City Code.

Staffing Levels:

The Planning & Development Department's proposed staffing levels for FY2020, along with a brief look at historical staffing levels, are as follows:

Position Title	2016	2017	2018	2019	2020 Budget
Administrative Assistant	1	1	1	1	1
Building Inspector	1	1	1	1	1
Chief Building Official	1	1	1	1	1
City Planner	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1
Community Development Manager	1	1	1	1	1
Assistant Director	1	1	—	—	—
Planning & Development Director	—	—	1	1	1
Senior Building Inspector	1	1	1	1	1
Total	8	8	8	8	8

Previous Year's Goals and Objectives:

The Planning & Development Department's FY2019 goals and objectives were as follows:

1. Update the City's comprehensive plan.

Objective: Once funding can be secured, begin the process of updating the comprehensive plan.

Update: Funding has been secured and staff is in the beginning process of the Comprehensive Plan update.

2. Update our permitting software.

Objective: Replace our outdated permitting program with the ability for electronic submittals and online payments.

Update: Planning Staff is working with IT staff to update our permitting software.

3. Update the historic surveys for our existing districts and start surveys for potential new historic districts.

Objective: Continue working with the SHPO on obtaining preservation grants to fund survey updates.

Update: A Preservation Consultant has been hired to assist the HDRC, staff, and the community in a Preservation Plan which would outline the next steps for expanding the districts.

4. Assure that our City has healthy neighborhoods by providing leadership and oversight of City Council direction related to neighborhood betterment.

Objective: Continue to encourage formation of neighborhood associations and encourage use of the enhancement grant program for eligible neighborhoods.

Update: The City awarded 3 grants in 2019: Historic Downtown Liberty Inc. for banners for the downtown light fixtures; Clay Ridge HOA for landscaping around their subdivision sign; and the Jewell Neighborhood Group for renovation of a rain garden at Franklin St. and Lightburne St.

5. Monitor all nuisance complaints for quick abatement and City Code compliance.

Objective: Continue coordination of abatement procedures with contract mowing service for forced mows and property maintenance issues.

Update: 63 force mows were implemented via a contracted mowing service.

FY2020 Goals and Objectives:

The Planning and Development Department's FY2020 goals and objectives include the following:

1. Update the Comprehensive Plan.

Objective: Submit the RFP, hire the consultants, and bring the public meetings associated with the Comprehensive Plan update.

2. Work with absentee/ vacant property owners to improve conditions.

Objective: Have nuisance staff and preservation staff work together on the vacant properties in the Historic District and elsewhere to have the homes repaired before they become too damaged for renovation. Utilize the minimum property maintenance code and cite owners to court as needed if not responsive.

3. Develop a Preservation Plan for the City of Liberty.

Objective: Hire a consultant to assist staff and the Historic District Review Commission in the creation of a Preservation Plan for the city.

4. Adopt the 2018 International Building Codes.

Objective: Purchase the 2018 IBC Code books, adopt the 2018 Codes, and begin reviewing plans under the 2018 IBC and other code manuals.

5. Continue to grow the City's Art Program.

Objective: Secure funding and locations for all 12 sculptures in the Rotating Sculpture Program, which shows sculptures in the Historic Downtown area for one year. Purchase at least one sculpture from the program to be placed on permanent display in the City. Encourage community partners to purchase or host art in the City.

YEAR 2020 BUDGET DETAIL
PLANNING & COMMUNITY DEVELOPMENT

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.80.151.02.4001	Salaries	\$ 282,279	\$ 311,004	\$ 344,041	\$ 337,832	\$ 347,858
10.80.151.02.4004	Overtime	—	70	—	—	—
10.80.151.02.4018	Health Savings Account	2,766	4,208	5,695	8,133	7,173
10.80.151.02.4101	Social Security	20,668	22,994	25,691	25,964	27,160
10.80.151.02.4102	LAGERS Retirement Program	23,204	26,902	32,301	34,676	37,278
10.80.151.02.4104	Workers Compensation	420	1,709	3,112	3,583	4,313
10.80.151.02.4105	Health Insurance	38,604	40,094	47,004	63,411	81,224
10.80.151.02.4106	Life Insurance	62	71	72	72	72
10.80.151.02.4107	Dental Insurance	2,680	2,803	2,664	2,881	3,043
10.80.151.02.4112	Vision Insurance	541	554	607	648	665
10.80.151.02.4116	Disability Insurance	170	146	146	148	150
10.80.151.04.5001	General Supplies	1,877	1,161	972	2,400	2,400
10.80.151.04.5110	Copier Lease	2,163	984	824	2,580	3,500
10.80.151.04.5120	Outside Printing	87	187	407	300	300
10.80.151.06.5210	Training Travel	311	604	1,412	3,000	3,000
10.80.151.06.5251	Registration Fees	791	560	1,173	1,600	1,600
10.80.151.08.5361	Recording Fees	997	1,293	1,043	2,000	2,000
10.80.151.08.5379	Legal Ads	599	405	267	1,000	1,000
10.80.151.14.5521	Vehicle Fuel	203	217	142	600	600
10.80.151.14.5541	Vehicle Maintenance	115	533	1,105	1,000	1,000
10.80.151.16.5711	Property Insurance	—	—	13	26	25
10.80.151.16.5715	Casualty Insurance	950	779	7,923	9,764	12,040
10.80.151.38.5803	Meeting Expense	1,090	408	198	406	1,000
10.80.151.38.5808	Postage	4	—	—	50	50
10.80.151.38.5810	Publications	537	551	591	400	400
10.80.151.38.5811	Membership Dues	1,032	768	811	800	900
TOTALS		\$ 382,152	\$ 419,003	\$ 478,213	\$ 503,274	\$ 538,751

YEAR 2020 BUDGET DETAIL
BUILDING AND CODES

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.80.153.02.4001	Salaries	\$ 173,957	\$ 168,124	\$ 173,389	\$ 177,158	\$ 182,321
10.80.153.02.4002	Part-time	16,037	15,347	16,343	17,831	18,210
10.80.153.02.4018	Health Savings Account	—	1,854	3,174	3,179	2,459
10.80.153.02.4101	Social Security	14,100	13,625	13,940	14,739	15,529
10.80.153.02.4102	LAGERS Retirement Program	11,606	15,851	18,045	18,066	19,402
10.80.153.02.4104	Workers Compensation	1,328	5,129	9,413	11,505	14,378
10.80.153.02.4105	Health Insurance	31,243	28,842	28,854	31,939	35,457
10.80.153.02.4106	Life Insurance	66	54	54	54	54
10.80.153.02.4107	Dental Insurance	1,563	1,485	1,454	1,519	1,557
10.80.153.02.4112	Vision Insurance	372	355	363	379	389
10.80.153.02.4116	Disability Insurance	113	97	97	99	100
10.80.153.04.5001	General Supplies	740	1,075	1,277	1,120	1,120
10.80.153.04.5018	Small Tools	—	—	38	—	—
10.80.153.04.5120	Outside Printing	187	62	—	100	100
10.80.153.06.5210	Training Travel	21	—	352	—	500
10.80.153.06.5251	Registration Fees	497	190	929	1,000	1,000
10.80.153.14.5521	Vehicle Fuel	2,581	3,217	4,389	6,500	6,500
10.80.153.14.5541	Vehicle Maintenance	2,214	1,897	974	2,100	2,100
10.80.153.16.5711	Property Insurance	—	—	58	116	124
10.80.153.16.5715	Casualty Insurance	623	548	5,741	6,337	7,220
10.80.153.18.5601	Minor Equipment	—	26	300	300	300
10.80.153.38.5803	Meeting Expense	90	—	43	150	150
10.80.153.38.5810	Publications	51	—	91	6,100	100
10.80.153.38.5811	Membership Dues	292	195	60	400	400
10.80.153.38.5812	Clothing Expense	290	242	—	300	300
10.80.153.38.5832	Safety Equipment	100	156	200	300	300
10.80.153.38.5989	Miscellanieous Expenses	—	—	—	—	—
TOTALS		\$ 258,069	\$ 258,370	\$ 279,579	\$ 301,291	\$ 310,070

Information Technology Services Department

Program Narrative

Mission Statement:

To successfully integrate people, processes, and technology by fostering partnerships and consistently delivering solutions that serve as the foundation of City operations. The values of the Information Technology Services (ITS) Department focus on technology assisted service delivery, project management, security, risk mitigation and customer service while maintaining openness, honesty, and integrity. ITS staff realizes solutions are dependent upon the customer's specific needs. The ITS vision is to lead by providing innovative, high quality, secure and cost effective information technology solutions that position Liberty as a best place to live, work, and visit.

Services:

The ITS Department provides a variety of professional information technology and communications services and cyber security services to all City departments. The goal of the ITS Department is to assist City staff in achieving their mission by applying appropriate technological and cyber security services to their business objectives. The department's staff strives to understand and exceed customer expectations in providing these services. IT Services includes: 1) 24/7 computer operations and systems support; 2) city-wide telephone and WAN/LAN administration; 3) IT Cyber Security Services, including user training; 4) access to city-wide electronic mail and internet, including the City's website; 5) Geographic Information Services, including geographical analysis and mapping services; 6) acquisition, development, enhancement and/or maintenance of computerized business systems; 7) project management for large multi-departmental automation projects; 8) system integration management and workflow solutions; 9) consultation for a wide variety of vendor platforms; 10) technical research and evaluation projects; 11) building access control and video security monitoring and 12) Citywide fiber management

Staffing Levels:

The Information Technology Services Department's proposed staffing levels for FY2020, along with a brief look at historical staffing levels, are as follows:

Position Title	2016	2017	2018	2019	2020 Budget
GIS Specialist I	1	1	1	—	—
GIS Specialist II	—	—	—	1	1
GIS Specialist III	1	1	1	1	1
Information Technology Services Director	1	1	1	1	1
Information Security Officer	1	1	1	1	1
Information Systems Specialist I	1.5	2	2	2	3
Information Systems Specialist II	1	2	1	1	2
Information Systems Specialist III	1	—	1	1	—
Senior Information System Specialist	1	1	1	1	1
Total	8.5	9	9	9	10

Previous Year's Goals and Objectives:

The Information Technology Services Department's FY2019 goals and objectives were as follows:

1. Citywide Email/Collaboration Suite Replacement

Objective: Replace the City's antiquated email/collaboration suite, which is currently managed on premise, with a Cloud-based hosted platform. This will provide feature rich email and collaboration platform for all employees to collaborate with internal and external customers.

Update: Implementation and transition has been completed in Summer 2019. There will be continued development and improvements related to this project over the next several years.

2. Enterprise eDiscovery

Objective: Implement enterprise eDiscovery to ensure compliance with Missouri Sunshine regulations. Due to the age of the City's current email system, eDiscovery services were limited and extremely costly. With the transition to Cloud-based email/collaboration suite,

legal holds and data retention is standardized allowing for greater preservation of user data and increased compliance.

Update: The city now has two primary ways to handle eDiscovery regarding email. One is through the Vault integrated into G Suite. The other is through a product called Druva, also integrated into G Suite.

3. Single Single-On Secure Directory Services

Objective: Implement enterprise universal directory services to securely deploy cloud based services. Automate user on-boarding and off-boarding services; provide streamlined cloud based integration while maintaining security oversight.

Update: OKTA was rolled out in 2019 to handle Universal Directory services which control access to cloud apps as well as provision users into controlled cloud apps.

4. Network routing infrastructure expansion/upgrade/replacement design

Objective: Continued from 2018; Network routing infrastructure expansion is a key component of city-wide operations. Expansion of networking services is necessary in several key areas of the City's operations due to demand greater availability of services, increased security (including MACsec) and continued capacity across the City's network. This will require additional equipment allocation and replacement of existing equipment across multiple years starting in 2019 and will continue to require replacement every 5-7 years or sooner depending on the security requirements and vendor support.

Update: This began in 2019 but will mostly be completed in 2020

5. AMI Integration

Objective: Assist with the Implementation of the Automatic Meter Infrastructure to compliment the Utilities AMI replacement project.

Update: Began in late 2019, and currently in progress in 2020

6. Citywide Computer replacement

Objective: Replace and upgrade obsolete and antiquated computer equipment.

Update: The Water Treatment Plant Scada infrastructure sever infrastructure project has been completed. IT Perimeter Scada improvements were not completed due to limited staffing.

Update: This was completed in late 2019/early 2020 with relevant equipment to handle the needs to a PLC SCADA network.

FY2020 Goals and Objectives:

The Information Technology Services Department's FY2020 goals and objectives include the following:

1. Network Refresh

Objective: Continued from 2019; Network routing infrastructure expansion is a key component of city-wide operations. Expansion of networking services is necessary in several key areas of the City's operations due to demand greater availability of services, increased security (including MACsec) and continued capacity across the City's network. This will require additional equipment allocation and replacement of existing equipment across multiple years starting in 2019 and will continue to require replacement every 5-7 years or sooner depending on the security requirements and vendor support.

2. Energov Upgrade/Replacement

Objective: Upgraded outdated Energov application/services and transition to modern, more robust cloud Energov solution. Or, replace Energov with an alternative solution.

3. Email Encryption/Secure Sending

Objective: Several city staff (HR, PD Records, Courts, IT, Admin staff, etc) require the ability to send emails/docs securely via encryption and receiver authentication. Sending sensitive information in plain text is not a secure method. Looking to implement a solution called Virtru to handle encryption as well as Data Loss Prevention (DLP)

4. Email Security Improvements

Objective: Following up to our transition from antiquated on premise email application to the cloud (G Suite), this is also an appropriate time to re-evaluate our email security. Cloud based email is protected in a different manor than on premise. Will be looking to change and improve our email security going forward.

5. Wireless Refresh

Objective: Planning began in 2019 but should be completed in 2020. Our city wide wireless control is in dire need to be replaced to prevent interruption to services. This upgrade will also require replacement of city Aps (access points) as well.

6. Sports Complex Fiber/Networking Improvements

Objective: Continued from 2018. Connectivity at the Sports Complex has been an issue for some time. Fiber will be built out from the admin building to each concessions building to provide more reliable networking. This will also include a refresh of switches and other networking frastructure.

7. Digital Council Packets

Objective: Until now, council packets have only ever been distributed as paper copies. In 2020, we will be looking to implement a digital council packet solution for ease of use, flexibility, and efficiency reasons.

8. WaterSmart

Objective: Continued from 2019. In tandem with the AMI project, upgrading/replacing our water billing system has become a priority. Watersmart will upgrade billing options, provide better insight to usage, and improve efficiency and ease of use for customers and staff.

9. IT Pipes Upgrade

Objective: IT Pipes is currently an on-premise outdated solution. Beginning in late 2019 and continuing in 2020, IT Pipes will be upgraded and also transitioned to the cloud.

10. Fiber Ring reconfiguration

Objective: As part of the Animal Shelter project, fiber services had to be relocated to the new shelter from the old. This requires a restructure of our city wide fiber ring. Additionally, the new Parks Maintenance building will also require a fiber cut and re-splice upon completion.

11. AMI Integration

Objective: Continued from 2019 - Assist with the Implementation of the Automatic Meter Infrastructure to compliment the Utilities AMI replacement project.

YEAR 2020 BUDGET DETAIL
INFORMATION TECHNOLOGY SERVICES

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.90.132.02.4001	Salaries	\$ 451,056	\$ 495,442	\$ 577,024	\$ 487,803	\$ 518,080
10.90.132.02.4004	Overtime	10,300	11,093	11,197	12,076	14,000
10.90.132.02.4015	Opt Out (Health Insurance)	1,167	—	—	—	—
10.90.132.02.4018	Health Savings Account	6,583	9,638	9,108	6,173	2,991
10.90.132.02.4101	Social Security	34,202	37,287	43,144	36,342	41,162
10.90.132.02.4102	LAGERS Retirement Program	36,700	42,998	57,122	46,917	51,142
10.90.132.02.4104	Workers Compensation	189	710	1,294	1,358	1,716
10.90.132.02.4105	Health Insurance	64,725	84,361	105,045	106,832	133,439
10.90.132.02.4106	Life Insurance	134	112	108	97	107
10.90.132.02.4107	Dental Insurance	3,334	3,650	3,943	3,639	4,071
10.90.132.02.4112	Vision Insurance	691	782	930	1,032	1,298
10.90.132.02.4116	Disability Insurance	211	213	246	256	297
10.90.132.04.5001	General Supplies	2,822	2,398	2,049	1,500	1,500
10.90.132.06.5210	Training Travel	14,216	7,652	7,484	9,350	11,000
10.90.132.06.5251	Registration Fees	1,548	15,480	25,887	24,767	27,000
10.90.132.06.5259	Other Training	436	65	1,292	175	1,000
10.90.132.08.5301	Computer Programming	58,993	—	—	—	—
10.90.132.08.5304	Internet Service Fees	65,441	81,006	74,754	95,650	95,650
10.90.132.08.5397	Contract Labor	—	950	120	—	—
10.90.132.08.5399	Miscellaneous Fees	—	24	—	—	—
10.90.132.12.5451	Telephone Expense	2,413	2,944	2,285	3,573	4,000
10.90.132.12.5453	Mobile Phones	48,514	53,666	60,564	72,002	60,000
10.90.132.12.5455	Telecommunication Circuits	93,632	110,384	124,849	133,000	133,000
10.90.132.14.5521	Vehicle Fuel	108	306	365	188	300
10.90.132.14.5541	Vehicle Maintenance	690	787	458	707	750
10.90.132.14.5551	Office Equipment Maint	2,298	650	9,495	1,500	1,500
10.90.132.14.5552	Radio Maintenance	717	985	1,073	1,100	1,100
10.90.132.14.5554	Facilities Security Maint	—	2,325	3,540	11,000	10,000
10.90.132.14.5555	Computer Maintenance	29,664	35,052	42,383	45,000	47,000
10.90.132.14.5586	Telephone System Maint	14,240	8,017	34,322	40,500	40,500
10.90.132.14.5591	Software Maintenance	388,788	383,801	381,372	457,200	498,200
10.90.132.16.5711	Property Insurance	3,060	3,352	3,261	3,057	3,161
10.90.132.16.5715	Casualty Insurance	935	806	8,501	12,123	15,770
10.90.132.18.5601	Minor Equipment	45,490	7,643	12,196	25,000	25,000
10.90.132.18.5603	Minor Software	30,053	3,278	25,456	40,000	40,000
10.90.132.18.5605	Minor Computer Equipment	66,736	202,486	92,278	150,000	160,000
10.90.132.18.5614	Facilities Security Equipment	—	6,963	5,891	15,000	15,000
10.90.132.20.5210	Training Travel	—	1,190	—	350	—
10.90.132.20.5259	Other Training	—	113	—	—	—
10.90.132.20.5261	Data Development	2,500	2,980	12,179	7,000	7,000
10.90.132.24.6001	Lease Principal	141,000	187,183	367,975	452,908	269,788
10.90.132.24.6011	Lease Interest	17,147	7,060	20,363	33,971	41,480
10.90.132.24.6021	Debt Service Fees	—	—	61	—	—
10.90.132.24.6024	Cost of Issuance	—	4,636	6,990	—	—
10.90.132.36.7001	Furniture and Fixtures	—	—	11,252	—	—
10.90.132.36.7201	Capital Equipment	—	—	—	(6,813)	—
10.90.132.36.7202	Computer Equipment	390,999	169,782	251,598	357,899	364,952
10.90.132.38.5803	Meeting Expense	72	48	—	190	1,000
10.90.132.38.5810	Publications	556	93	180	749	300
10.90.132.38.5812	Clothing Expense	—	2,061	—	500	500
TOTALS		<u>\$2,032,359</u>	<u>\$1,992,454</u>	<u>\$2,399,633</u>	<u>\$2,691,671</u>	<u>\$ 2,644,754</u>

YEAR 2020 BUDGET DETAIL
CITY WIDE - GENERAL CITY PROGRAMS

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
10.95.140.02.4001	Salaries	\$ —	\$ —	\$ —	\$ —	\$ (30,000)
10.95.140.02.4104	Workers Compensation	—	536	17,929	—	—
10.95.140.02.4105	Health Insurance	—	—	2,070	7,972	8,000
10.95.140.02.4107	Dental Insurance	—	—	147	442	450
10.95.140.02.4110	Employee Assistance (EAP)	3,715	4,009	4,515	5,000	5,000
10.95.140.02.4112	Vision Insurance	—	—	32	96	100
10.95.140.04.5099	Miscellaneous Supplies	—	—	142	—	—
10.95.140.06.5210	City Wide Training & Travel	—	—	1,248	—	—
10.95.140.08.5311	Legal Fees - EMS	—	28,454	9,720	1,082	—
10.95.140.08.5364	Marketing	—	—	—	1,497	1,500
10.95.140.08.5365	Economic Development Costs	—	—	—	—	(100,000)
10.95.140.08.5389	Other Fees	7,000	4,272	1,439	—	—
10.95.140.08.5391	Election Expense	—	7,637	7,339	26,597	—
10.95.140.08.5397	Contract Labor-Amb Billing	96,508	76,321	81,119	80,000	80,000
10.95.140.08.5399	Miscellaneous Fees	—	—	7,745	1,000	—
10.95.140.08.5816	Unemployment Claims	—	—	—	7,500	7,500
10.95.140.36.7201	Capital Equipment	10,000	—	—	—	—
10.95.140.38.5804	Special Events	—	2,264	8,570	10,000	10,000
10.95.140.38.5808	Postage	9,997	9,118	10,255	14,500	14,500
10.95.140.38.5812	Clothing Expense	6,743	—	—	—	—
10.95.140.38.5823	HDLI-Historic Downtown	10,000	10,000	10,000	10,000	10,000
10.95.140.38.5989	Miscellaneous Expenses	16,004	8,771	6,043	8,266	—
10.95.140.40.5310	Celebration Liberty	184	—	—	—	—
10.95.140.42.5999	Miscellaneous Transfers	47,750	47,750	146,300	47,750	67,750
10.95.415.24.6001	Principal	—	—	—	251,625	264,575
10.95.415.24.6011	Interest	—	—	—	106,445	229,638
TOTALS		\$ 207,902	\$ 199,133	\$ 314,613	\$ 579,771	\$ 569,013

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$1,346,078

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Police General Fund

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payment	Bond Balance
2013						\$ 1,346,078
2014	3%	\$ 18,173	\$ 72,761	\$ 20,191	\$ 111,125	1,273,317
2015	3%	19,100	127,331	19,100	165,531	1,145,986
2016	3%	17,191	127,331	17,191	161,713	1,018,655
2017	3%	15,279	131,879	15,279	162,437	886,776
2018	3%	13,302	136,427	13,302	163,031	750,349
2019	3%	11,255	140,975	11,255	163,485	609,374
2020	3%	9,140	145,523	9,140	163,803	463,851
2021	3%	6,957	150,069	6,957	163,983	313,782
2022	3%	4,707	154,617	4,707	164,031	159,165
2023	3%	2,388	159,165	2,388	163,941	—
TOTALS		<u>\$ 117,492</u>	<u>\$ 1,346,078</u>	<u>\$ 119,510</u>	<u>\$ 1,583,080</u>	

City of Liberty, Missouri
Debt Service Schedule
Lease Purchase Agreement

Amount Issued: \$683,741

Date Issued: December 22, 2016

Purpose: Police Vehicles, IT Equipment

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payment	Bond Balance
2016						\$ 729,165.14
2017	1.63%	\$5,249.01	\$220,870.80	\$5,943.20	\$ 232,063.01	508,294.34
2018	1.63%	4,142.70	241,375.84	4,142.70	249,661.24	266,918.50
2019	1.63%	2,175.32	247,342.14	2,175.32	251,692.78	19,576.36
2020	1.63%	159.55	9,788.14	159.55	10,107.24	9,788.22
2021	1.63%	79.77	9,788.14	79.77	9,947.68	0.08
TOTALS		\$ 11,806	\$ 729,165	\$ 12,501	\$ 753,472	

City of Liberty, Missouri
Debt Service Schedule
Special Obligation Bond

Amount Issued: \$471,000

Date Issued: December 7, 2017

Purpose: IT Minor Equipment/Equipment

Period Ending	Coupon	Principal	Interest	Total Payment	Remaining Balance
3/1/2018			\$ 2,912.35	\$ 2,912.35	471,000.00
9/1/2018	2.65%	91,000.00	6,379.43	97,379.43	380,000.00
3/1/2019			5,062.97	5,062.97	
9/1/2019	2.65%	125,000.00	5,146.89	130,146.89	255,000.00
3/1/2020			3,416.29	3,416.29	
9/1/2020	2.65%	125,000.00	3,453.83	128,453.83	130,000.00
3/1/2021			1,732.07	1,732.07	
9/1/2021	2.65%	130,000.00	1,760.78	131,760.78	—
		<u>\$ 471,000.00</u>	<u>\$ 29,864.61</u>	<u>\$ 500,864.61</u>	

City of Liberty, Missouri
Debt Service Schedule
Special Obligation Bond

Amount Issued: \$240,000

Date Issued: December 7, 2017

Purpose: Police Capital/Community Services

Period Ending	Coupon	Principal	Interest	Total Payment	Remaining Payment
3/1/2018			\$ 1,484.00	\$ 1,484	\$ 240,000.00
9/1/2018	2.65%	65,000.00	3,250.67	68,250.67	175,000.00
3/1/2019			2,331.63	2,331.63	
9/1/2019	2.65%	85,000.00	2,370.28	87,370.28	90,000.00
3/1/2020			1,205.75	1,205.75	
9/1/2020	2.65%	90,000.00	1,219.00	91,219	—
		<u>\$ 240,000.00</u>	<u>\$ 11,861.33</u>	<u>\$ 251,861.33</u>	

City of Liberty, Missouri
Special Obligation Bonds
Series 2018

Amount Issued: \$6,143,375

Date Issued: November 27, 2018

Purpose: Animal Shelter & Parks Projects

Year	Interest Rate	May 1		November 1		Total Payment	Bond Balance
		Principal	Interest	Interest			
2018							\$ 6,143,375
2019	5.00%	\$ 251,625.00	\$ 106,445.42	\$ 118,126.09	\$ 476,196.51		5,891,750
2020	5.00%	264,575.00	118,126.09	111,511.72	494,212.81		5,627,175
2021	5.00%	290,900.00	111,511.72	104,239.22	506,650.94		5,336,275
2022	5.00%	315,900.00	104,239.22	96,341.72	516,480.94		5,020,375
2023	5.00%	347,225.00	96,341.72	87,661.09	531,227.81		4,673,150
2024	5.00%	382,225.00	87,661.09	78,105.47	547,991.56		4,290,925
2025	5.00%	418,550.00	78,105.47	67,641.72	564,297.19		3,872,375
2026	5.00%	454,875.00	67,641.72	56,269.84	578,786.56		3,417,500
2027	3.00%	496,200.00	56,269.84	48,826.84	601,296.68		2,921,300
2028	3.00%	526,200.00	48,826.84	40,933.84	615,960.68		2,395,100
2029	3.13%	556,200.00	40,933.84	32,243.22	629,377.06		1,838,900
2030	3.25%	592,525.00	32,243.22	22,614.69	647,382.91		1,246,375
2031	3.50%	512,525.00	22,614.69	13,645.51	548,785.20		733,850
2032	3.50%	188,850.00	13,645.51	10,340.63	212,836.14		545,000
2033	3.63%	175,000.00	10,340.63	7,168.75	192,509.38		370,000
2034	3.75%	185,000.00	7,168.75	3,700.00	195,868.75		185,000
2035	4.00%	185,000.00	3,700.00	—	188,700.00		—
TOTALS		\$ 6,143,375.00	\$ 1,005,815.77	\$ 899,370.35	\$ 8,048,561.12		

City of Liberty, Missouri
Special Obligation Bonds
Series 2018

Amount Issued: \$655,000

Date Issued: November 27, 2018

Purpose: PD Vehicles & IT Equipment

Year	Interest Rate	May 1		November 1		Total Payment	Bond Balance
		Principal	Interest	Interest			
2018							\$ 655,000
2019	5.00%	\$ 60,000.00	\$ 14,010.17	\$ 14,875.00	\$ 88,885.17		595,000
2020	5.00%	140,000.00	14,875.00	11,375.00	\$ 166,250.00		455,000
2021	5.00%	145,000.00	11,375.00	7,750.00	\$ 164,125.00		310,000
2022	5.00%	155,000.00	7,750.00	3,875.00	\$ 166,625.00		155,000
2023	5.00%	155,000.00	3,875.00	—	\$ 158,875.00		—
TOTALS		<u>\$ 655,000.00</u>	<u>\$ 51,885.17</u>	<u>\$ 37,875.00</u>	<u>\$ 744,760.17</u>		

City of Liberty, Missouri
Special Obligation Bonds
Series 2019

Amount Issued: \$740,000

Date Issued: December 4, 2019

Purpose: PD Vehicles & IT Equipment

Year	Interest Rate	May 1		November 1		Total Payment	Bond Balance
		Principal	Interest	Interest			
2019							\$ 740,000
2020	4.00%	\$ 60,000.00	\$ 12,086.67	\$ 13,600.00	\$ 85,686.67		680,000
2021	4.00%	160,000.00	13,600.00	10,400.00	\$ 184,000.00		520,000
2022	4.00%	165,000.00	10,400.00	7,100.00	\$ 182,500.00		355,000
2023	4.00%	175,000.00	7,100.00	3,600.00	\$ 185,700.00		180,000
2024	4.00%	180,000.00	3,600.00	—	\$ 183,600.00		—
TOTALS		\$ 740,000.00	\$ 46,786.67	\$ 34,700.00	\$ 821,486.67		

PARK FUND

Park Fund

Program Narrative

Mission Statement

The Parks and Recreation Department seeks to “Create Community Connections.” Our department is powered by a team of dedicated professionals who are committed to community impact, improvement, and innovation. We believe that creating community connections by providing the highest quality parks, programs, services, and facilities is essential to a prosperous and healthy community.

The Park Board’s vision is for Liberty to be a Destination - Liberty Parks and Recreation desires to be a key player in the creation of a destination community that retains current and attracts new residents, businesses, and visitors to Liberty.

Cost centers are aligned with physical assets and are important in assessing the fiscal performance of the facilities in the system. Cost center categories are Administration, Parks and Natural Resources, Liberty Community Center, and Sports Complex/Sports Programs. Operational divisions include Administration Division, Parks Division, and Recreation Division.

Services:

1. Administration

The Administration Division provides management support to the Parks Division (comprised of Parks and Natural Resources and Fountain Bluff Sports Complex) and Recreation Division (comprised of all program areas, Liberty Community Center, and Community Services divisions). This division is responsible for: developing and managing the budget; increasing public input and awareness of Parks and Recreation; implementing the development of the Department’s Parks and Open Space Master Plan; and working closely with the Parks and Recreation Board, City Council, Parks and Recreation Foundation, Tree Board, and the Cemetery Advisory Committee. Staff in the Administration Division attends annual training on a local, state and/or national level; administer the Cooperative Use Agreement with Liberty

Public Schools; solicit partnerships, grants, and sponsorships; produce community-wide special events, and administer special projects.

2. Parks and Natural Resources

The Parks and Natural Resources Division maintains and improves facilities and grounds for all parks and trails, the Community Center, Fountain Bluff Sports Complex, Frank Hughes Library, and City cemeteries; oversees the operation of multi-use softball/baseball fields, soccer fields, practice spaces, and concession stands; mows several acres of green space and assists with citywide snow removal; administers a citywide beautification program with flowerbeds in medians, bump-outs, roundabouts, and parks; coordinates planning for park and trail enhancement and expansion; works with Planning and Development to approve park dedications and landscaping plans for new developments; and coordinates a community forestry program, working closely with Tree Board and Heartland Tree Alliance to promote tree planting and maintenance, as well as planting, care, and removal of public trees.

3. Recreation

The Recreation Division is comprised of programs, facility and membership services, and community services. This division is responsible for designing, coordinating, and implementing a comprehensive public recreation program for the community. Monitoring trends in the community, in local participation, and in field of recreation are essential tasks for this division which offers a wide array of recreational and competitive programming at the Fountain Bluff Sports Complex, Liberty area sports fields, Liberty Community Center, and Liberty Public Schools. The Division provides adult and youth leagues for teams and individuals, aerobics and fitness classes, a variety of aquatics programs, and instructional classes year-round for individuals of all ages and abilities. This Division also hosts multiple state and national tournaments each year as well as a variety of other tournaments and community special events.

The Liberty Community Center provides the community with a one-stop shop for healthy and active living, housing a fitness center, natatorium, and gymnasium for membership use. This facility also provides citizens with opportunities to enrich their cultural experiences through the Liberty Community Center Performing Arts Theatre. The Community Center

hosts the Liberty Silver Center weekdays from 9am to 2pm. Various facilities such as meeting rooms, theater, pools, and gymnasium can be rented from the Liberty Community Center, offering the community venues for special events as well as generating revenue to support the overall function of the Community Center.

Staffing Levels:

The Park Department's proposed staffing levels for FY2020, along with a brief look at historical staffing levels, are as follows:

Position Title	2016	2017	2018	2019	2020 Budget
Assistant Parks Director	1	1	2	2	2
Athletic Fields Grounds Keeper	2	2	2	2	2
Building Maintenance Technician	1	1	1	1	1
Custodian	1	—	—	—	—
Events Coordinator	—	—	—	—	—
Special Projects Manager	—	—	1	1	1
Horticulturist	1	1	1	1	1
Lead Theater Technician	1	1	1	1	1
Theater Coordinator	—	—	1	1	—
Maintenance Supervisor	1	1	—	—	—
Marketing/Special Events Coordinator	1	1	1	1	1
Mechanic	1	1	1	1	1
Mechanical Systems Specialist	—	—	—	—	—
Office Supervisor	1	1	1	1	—
Office Assistant	1	—	—	—	—
Facility Maintenance Supervisor	—	—	—	—	3
Parks Crew Chief	1	1	2	1	—
Parks Maintenance Worker I	1	1	1	2	2
Parks Maintenance Worker II	1	1	3	3	3
Parks Manager - Operations	3	3	1	1	1
Parks and Recreation Director	1	1	1	1	1
Parks Supervisor	1	1	1	1	1
Recreation Coordinator	2	2	2	—	—
Recreation Manager	2	2	3	3	5
Senior Recreation Coordinator	—	—	—	4	4
Customer Care Team Supervisor	3	3	3	—	—
Total	27	25	29	28	30

Previous Year's Goals and Objectives:

The Park Department's FY2019 goals and objectives include the following:

1. Create a healthy community.

Objective: The Parks and Recreation department's Health and Wellness Team continues to lead the City of Liberty's employee wellness programs. The parks and Recreation Department continues to support LCHAT (Liberty Community Health Action Team) with staff time. The Liberty Parks and Recreation Department in collaboration with the Liberty Hospital was approved for 2019 grant funding from the National Recreation and Park Association for community health related programs/services/projects. (\$0)

Update: Received the NRPA Integrated Healthy Communities grant of \$8800 that allowed us to expand evidence-based programs and partner with Liberty Hospital to promote our products in their 7 clinics. These programs are held in offsite locations due to space limitations. This grant funded instructor fees for one Walk with Ease and two Fit & Strong! sessions between June 2019 and June of 2020, as well as advertising and marketing to promote programs at Liberty Hospital. As part of this grant Heather Borchardt and Diane Kipping from Liberty Hospital presented on "Furthering your organizations mission through partnerships with healthcare."

2. Enhance community center facilities and services.

Objective: Responding to citizen and member requests and maintenance concerns, purchase minor equipment and conduct in-house facility repairs, including but not limited to:

2019 operations budget for Liberty Community Center projects include

- Replacement of kitchen garbage disposal (\$1800)
- Purchase of a storage container (\$2360)
- Replacement of swimsuit extractor (\$1270)
- Additional TVs and sound system for new addition (\$1025)
- Replacement of fitness center window (\$1764)
- VBGA pool replacements - state of Missouri requirements (\$3161)
- Purchase and installation of starting blocks (\$11,066 - LCC; \$24,878 - LPS)
- Replaced upstairs theater dressing HVAC unit (\$8531)

- Various paint projects throughout the facility as needed

2019 Liberty Parks and Recreation Foundation projects for enhancement of Liberty Community Center facilities and services includes the purchase of an AED for the lower level of the Liberty Community Center (\$2,000); seat lighting repairs in the theater (\$43,000); and additional umbrella for the outdoor pool (\$8,000).

2019 Use Tax projects funding of \$700,000 for enhancement of Liberty Community Center facilities and services include the purchase and installation of an outdoor pool amenity (Aqua Zip); addition of a family locker room; and additional fitness center space.

Update: All projects identified under this category were completed in 2019.

3. Rejuvenate existing parks and amenities.

Objective: Responding to citizen input the following projects will be funded through the 2018 Use Tax passage: neighborhood projects scheduled for completion in 2019 include:

- Pet bag stations
- Swings at Wilshire Park
- Playgrounds at Westboro/Canterbury Park and Ruth Moore Park
- Updated signage at 10 area parks
- Restroom enclosures at five parks
- Pickleball courts at Westboro/Canterbury park
- Playground border at Wilshire park
- Pour 'N place surfaces at Place Liberte' and Wilshire Parks
- CXT restroom at Bennett
- Lighting at Ruth Moore Park
- Volleyball sand and border at Clay Woods/Meadows
- Water fountains at three parks

Objective: Also in 2019, the Liberty Parks and Recreation Foundation provided funding for an additional dog park (\$20,000+) and an additional play amenity focused on children ages 2-5 at an area park (\$16,000)

Objective: Continue trail maintenance and overlay projects. The Stocksdale Park Trail is scheduled for maintenance. (\$28,000)

Objective: Replace culverts on Cates Creek with a bridge (\$30,000)

Update:

- *The neighborhood projects listed above were completed as planned.*
- *The Foundation additional play amenity was installed at Wilshire Park. With significant neighborhood complaints about the installation of a dog park at Bennett Park, the project is canceled.*
- *The Stocksdale Park trail maintenance was completed.*
- *The Cates Creek project was completed with the assistance of Public Works.*
- *In addition to the Use Tax projects, turf was added to Fountain Bluff Sports Complex (\$4,000,000). This project will be funded by revenue generated through the sports complex operations budget.*

4. City Park Rejuvenation: Partial implementation of the City Park master plan with 2018 Use Tax funding

Objective: A City Park working group was established to develop a plan for partial implementation of the City Park master plan as well as to identify additional funding sources for an inclusive playground. Planned amenities for the park include inclusive playground, sprayground, restrooms, and shelter.

In addition to the new City Park development, the project includes demolition and relocation of the current maintenance facilities. This project will be funded through bond issuance and estimated for completion in 2019 at a cost of approximately \$400,000.

Update: Construction on the City Park maintenance facility began in 2019 and is in progress to be completed spring 2020. The City Park working group developed the plan for partial implementation of the City Park master plan. The project is scheduled for completed spring 2020.

FY2020 Goals and Objectives:

The Park Department's FY2020 goals and objectives include the following:

1. Create a healthy community.

Objective: The Parks and Recreation department's Health and Wellness Team continues to lead the City of Liberty's employee wellness programs. The parks and Recreation Department continues to support LCHAT (Liberty Community Health Action Team) and the City of Liberty Employee Wellness Program with staff time. (\$0)

2. Enhance community center facilities and services.

Objective: Responding to citizen and member requests and maintenance concerns, purchase minor equipment and conduct in-house facility repairs, including but not limited to:

2020 operations budget for Liberty Community Center projects include the following projects:

- Aqua Climb replacement (\$12,000)
- Fitness center equipment and other needs (\$50,000)
- Epoxy the shower troughs in both locker rooms (\$1,500)
- Replace one swim lift (\$8,500)
- Replace sauna heating unit (\$1,620)
- VGBA repairs for 2020 to meet state of Missouri requirements (\$1,500)
- Replace carpet at welcome desk (\$1,000)
- Repair double doors leading to dock area (\$2,500)
- EFIS sealing and brick tuckpointing (\$10,000)
- Three cameras added to new fitness center space (indoor and outdoor) (\$3,500) and one added to back parking lot area (\$3,000)
- Pool deck equipment (\$3,500)

3. Rejuvenate existing parks and amenities.

Objective: Responding to citizen input the following projects will be funded through the 2018 Use Tax passage: neighborhood projects scheduled for completion in 2020 include:

- Swings at Jefferson/Cates Creek
- Picnic tables at Jefferson/Cates Creek
- Benches at Place Liberte' and Ruth Moore and Northwyck parks
- Soccer goals at Arthur's Hill park
- Addition of pickleball lines on one BP tennis court
- Shade structure at Clay Woods/Meadows
- Sidewalk links at Clay Ridge
- Shelter at Place Liberte'
- Two basketball goals at Place Liberte'
- Historical markers at Ruth Moore Park
- Bridge for Northwyck Park
- Chat trail at Arthur's Hill Park
- Water fountains at Claywoods and Northwyck Parks
- Mulch walking trail at Bennett Park

Objective: Continue trail maintenance and overlay projects. The Place Liberte' trail is scheduled for maintenance. (\$30,000)

Objective: 2020 quarter cent sales tax budget for the department include the following projects: Replacement of two John Deere Mowers for Parks (\$32,000), F150 Truck replacement for FBSC (\$36,000), replacement gator at FBSC (\$10,000), replacement of the Liberty Community Center parking lot (\$150,000), and installation of the Homestead bridge (\$60,000).

4. City Park Rejuvenation: Partial implementation of the City Park master plan with 2018 Use Tax funding

Objective: Complete the work established by the City Park working group in 2019 including an inclusive playground, sprayground, restrooms, and shelter.

Complete demolition and relocation of the current maintenance facilities. This project is funded through bond issuance and estimated for completion spring 2020 at a cost of approximately \$400,000.

5. Objective: Conduct a feasibility study to analyze and plan for the future expansion of Fountain Bluff Sports Complex. (\$31,000 - Eco Devo Fund)
6. Objective: Develop a strategy for succession planning for the administration level positions. (\$0)
7. Objective: Continue green initiative with the installation of solar panels throughout the park system. (\$0)

City of Liberty, Missouri
Park Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 469,369	\$ 540,915	\$ 521,101
Revenues			
Property Tax	\$ 828,551	\$ 766,869	\$ 777,621
Grants	—	800	—
Sports Complex/Sports Programs	1,252,753	1,047,736	1,529,124
Community Center	1,942,320	1,921,858	2,097,603
Charges for Services	13,250	9,740	17,500
Miscellaneous/Other	56,272	88,315	50,250
Transfer from Cemetery Maintenance Fund	47,750	47,750	47,750
Park Sales Tax Transfer	190,884	230,653	319,845
Transfer in from Transportation Sales Tax Fund	10,820	11,140	11,490
Frank Hughes Library Interest	595	500	500
Total Revenues	\$ 4,343,194	\$ 4,125,361	\$ 4,851,683
Total Resources	\$ 4,812,563	\$ 4,666,276	\$ 5,372,784
Expenditures			
Administration			
Employee Compensation	\$ 277,051	\$ 342,941	\$ 358,789
Non-Salary	91,348	123,732	116,150
Transfers	49,000	49,000	49,000
Frank Hughes Library			
Non-Salary	1,209	1,696	2,044
Park Maintenance			
Employee Compensation	509,591	519,818	556,308
Non-Salary	148,376	138,388	142,668
Sports Complex/Sports Programs			
Employee Compensation	515,291	513,006	649,601
Non-Salary	737,462	534,732	879,520
Transfers Out to Park Operations			
PFA Transfers	—	—	—
Community Center			
Employee Compensation	1,154,752	1,301,723	1,425,822
Non-Salary	787,567	620,139	671,784
Total Expenditures	\$ 4,271,647	\$ 4,145,175	\$ 4,851,686
Revenue Over/(Under) Expenditures	\$ 71,546	\$ (19,814)	\$ (3)
Ending Fund Balance	\$ 540,915	\$ 521,101	\$ 521,098

YEAR 2020 BUDGET DETAIL
PARK - ADMINISTRATION

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
60.10.3001	Real Estate Tax	\$ 532,582	\$ 530,033	\$ 553,587	\$ 548,540	\$ 568,231
60.10.3002	Personal Property Tax	124,477	117,397	184,974	128,320	121,338
60.10.3003	Railroad & Utility	31,275	30,965	30,654	32,769	30,812
60.10.3004	Surtax	48,056	47,827	55,443	52,239	52,240
60.10.3009	Delinquent Charges	5,016	4,648	3,893	5,000	5,000
60.25.3079	NPRA Grant	—	—	—	800	—
60.30.3132	T.R.I.M. Grant	9,964	9,964	—	—	—
60.40.8063	Shelter Rentals	11,075	11,133	10,765	8,540	15,000
60.40.8065	Ballfield Rentals	2,372	2,805	2,485	1,200	2,500
60.70.3626	Contributions-Foundation	—	—	43,600	—	50,000
67.70.3641	Sale of Public Property	—	—	1,525	—	—
60.70.3661	Reimbursed Expense	390	2,708	135	47,500	—
60.70.3671	Contributions	31,590	7,100	2,950	1,950	250
60.70.3721	Insurance Settlement	—	35,992	7,701	—	—
60.70.3791	Other Income	111	872	361	38,865	—
60.80.3671	Contributions-Hughes Trust	161	280	595	500	500
60.80.3801	Transfer In-Park Sales Tax Fund	189,433	376,214	190,884	230,653	319,845
60.80.3803	Transfer In-Trans Sales Tax	5,000	10,500	10,820	11,140	11,490
60.80.3809	Transfer In-Other	57,750	57,750	47,750	47,750	47,750
TOTALS		<u>\$1,049,252</u>	<u>\$1,246,186</u>	<u>\$1,148,121</u>	<u>\$1,155,766</u>	<u>\$ 1,224,956</u>

EXPENDITURES

60.60.415.02.4001	Salaries	\$ 201,728	\$ 201,644	\$ 204,123	\$ 247,636	\$ 256,154
60.60.415.02.4002	Part-time	222	2,899	—	—	—
60.60.415.02.4004	Overtime	728	222	103	182	309
60.60.415.02.4015	Opt Out (Health Insurance)	758	693	1,170	1,981	1,560
60.60.415.02.4018	Health Savings Account	3,693	5,737	4,514	4,040	2,570
60.60.415.02.4101	Social Security	15,111	15,214	15,186	18,954	19,935
60.60.415.02.4102	LAGERS Retirement Program	17,443	17,111	20,755	25,443	27,362
60.60.415.02.4104	Workers Compensation	175	14,895	(1,265)	5,245	6,544
60.60.415.02.4105	Health Insurance	31,879	29,143	30,398	37,039	41,875
60.60.415.02.4106	Life Insurance	54	40	57	63	65
60.60.415.02.4107	Dental Insurance	1,876	1,629	1,634	1,914	1,961
60.60.415.02.4112	Vision Insurance	313	302	325	380	389
60.60.415.02.4116	Disability Insurance	57	44	52	64	65
60.60.415.04.5001	General Supplies	217	1,785	954	500	500
60.60.415.04.5004	Recreation Supplies	8,785	14,375	10,632	9,446	10,000
60.60.415.04.5009	Maintenance Materials	—	—	—	—	—
60.60.415.04.5120	Outside Printing	2,403	4,777	4,357	5,035	6,000
60.60.415.06.5210	Training Travel	822	3,941	2,615	1,874	2,000
60.60.415.06.5251	Registration Fees	788	7,446	1,068	2,092	1,000
60.60.415.06.5253	Lodging & Meals	868	3,572	215	1,510	1,000
60.60.415.06.5259	Other Training	139	99	291	480	500
60.60.415.08.5346	Financial Services	—	—	—	—	—
60.60.415.08.5371	Advertising	150	75	110	75	150
60.60.415.08.5399	Miscellaneous Fees	12,850	27,759	14,245	32,419	15,000
60.60.415.08.8811	Summer Band Program	—	—	—	3,000	3,000
60.60.415.12.5453	Mobile Phones	6,889	6,799	6,649	6,114	7,000
60.60.415.14.5521	Vehicle Fuel	—	—	—	—	—
60.60.415.14.5551	Office Equipment Maint	2,248	2,354	1,940	2,000	2,000
60.60.415.14.5575	Grounds/Landscaping	—	4,000	—	—	—
60.60.415.16.5711	Property Insurance	—	—	—	—	—
60.60.415.16.5715	Liability Insurance	—	—	3,949	5,997	8,550
60.60.415.18.5601	Minor Equipment	—	5,261	9,764	10,247	5,000
60.60.415.36.7201	Capital Equipment	—	—	25,000	—	50,000
60.60.415.36.7202	Computer Equipment	—	—	—	40,000	—
60.60.415.38.5803	Meeting Expense	1,047	1,870	1,128	797	1,500
60.60.415.38.5808	Postage	—	215	75	137	250
60.60.415.38.5811	Membership Dues	3,245	875	1,520	1,700	1,700
60.60.415.38.5812	Clothing Expenses	—	185	1,836	310	1,000
60.60.415.38.5989	Other	5,000	5,000	5,000	—	—
60.60.415.42.5990	Interfund Transfer-General Fd	69,000	49,000	49,000	49,000	49,000
TOTALS		<u>\$ 388,489</u>	<u>\$ 428,960</u>	<u>\$ 417,398</u>	<u>\$ 515,674</u>	<u>\$ 523,939</u>

YEAR 2020 BUDGET DETAIL
PARK - FRANK HUGHES LIBRARY

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
EXPENDITURES						
60.60.418.14.5571	Building Maintenance	\$ 226	\$ 116	\$ 272	\$ 702	\$ 1,000
60.60.418.16.5711	Property Insurance	736	773	937	994	1,044
TOTALS		<u>\$ 962</u>	<u>\$ 889</u>	<u>\$ 1,209</u>	<u>\$ 1,696</u>	<u>\$ 2,044</u>

YEAR 2020 BUDGET DETAIL
PARK - MAINTENANCE

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
EXPENDITURES						
60.60.420.02.4001	Salaries	\$ 333,772	\$ 332,046	\$ 332,662	\$ 328,246	\$ 342,888
60.60.420.02.4002	Part-time	6,719	10,379	6,216	10,472	12,000
60.60.420.02.4004	Overtime	4,638	6,029	2,932	2,711	3,000
60.60.420.02.4015	Opt Out (Health Insurance)	6,979	8,452	4,555	3,302	2,601
60.60.420.02.4017	Rebate for Health Ins	—	31	—	—	—
60.60.420.02.4018	Health Savings Account	3,498	6,435	9,492	9,909	7,250
60.60.420.02.4101	Social Security	25,985	26,436	25,512	26,250	28,132
60.60.420.02.4102	LAGERS Retirement Program	27,818	30,276	32,845	32,905	36,821
60.60.420.02.4104	Workers Compensation	24,740	19,312	14,578	18,525	23,633
60.60.420.02.4105	Health Insurance	54,963	56,575	75,446	81,996	94,232
60.60.420.02.4106	Life Insurance	173	137	137	138	141
60.60.420.02.4107	Dental Insurance	3,739	3,893	4,007	4,105	4,294
60.60.420.02.4112	Vision Insurance	525	700	938	987	1,029
60.60.420.02.4116	Disability Insurance	343	267	272	273	287
60.60.420.04.5001	General Supplies	1,940	406	752	541	400
60.60.420.04.5004	Recreation Supplies	961	220	888	2,000	1,000
60.60.420.04.5009	Maintenance Materials	5,054	13,436	6,623	8,001	8,000
60.60.420.04.5010	Chemicals	1,627	2,448	2,319	1,203	1,000
60.60.420.04.5018	Small Tools	3,365	6,017	5,820	4,502	5,000
60.60.420.04.5120	Outside Printing	187	52	—	100	100
60.60.420.06.5210	Training & Travel	—	954	—	408	500
60.60.420.06.5251	Registration Fees	3,849	2,009	500	1,496	1,000
60.60.420.06.5253	Lodging & Meals	—	274	192	300	300
60.60.420.06.5259	Training Costs	220	—	27	—	—
60.60.420.08.5371	Advertising	258	—	50	100	100
60.60.420.08.5399	Miscellaneous Fees	—	6,872	(6,585)	280	1,760
60.60.420.12.5401	Electric	16,402	16,948	18,673	15,991	16,000
60.60.420.12.5421	Natural Gas	953	1,092	1,137	1,099	1,100
60.60.420.12.5431	Water Service	—	—	30	—	—
60.60.420.12.5453	Mobile Phones	714	654	571	489	500
60.60.420.14.5521	Vehicle Fuel	10,186	13,071	15,194	13,462	13,500
60.60.420.14.5522	Diesel Fuel	3,425	5,562	5,622	3,982	5,000
60.60.420.14.5541	Vehicle Maintenance	6,425	4,439	3,822	7,807	7,000
60.60.420.14.5551	Office Equipment	286	—	—	—	—
60.60.420.14.5557	Ballfield Lights	51	—	—	—	—
60.60.420.14.5559	Misc. Equipment Maintenance	12,054	7,962	11,899	10,997	12,000
60.60.420.14.5571	Building Maintenance	4,888	9,551	7,513	8,998	8,000
60.60.420.14.5574	Tree Maintenance	18,203	16,575	6,936	10,995	12,000
60.60.420.14.5575	Grounds Maintenance	7,982	4,455	4,843	3,998	3,000
60.60.420.14.5578	Trails Maintenance	6,596	342	4,600	7,487	7,500
60.60.420.14.5582	Playground/Sprayground Mt.	11,880	7,003	1,679	3,500	3,500
60.60.420.14.5583	Landscaping	4,078	1,735	2,943	2,203	2,000
60.60.420.16.5711	Property/IM/DP	10,169	11,597	7,614	4,451	4,008
60.60.420.16.5715	Casualty	3,646	4,083	16,839	17,497	18,900
60.60.420.18.5601	Minor Equipment	6,118	1,873	—	1,000	—
60.60.420.18.5611	Equipment Rental	414	—	—	500	5,000
60.60.420.36.7201	Capital Equipment	—	—	20,140	—	—
60.60.420.36.7301	Land Acquisition	—	500	—	—	—
60.60.420.36.7307	Neighborhood Parks	4,112	175,073	—	—	—
60.60.420.36.7308	Stocksdale Park	16,796	—	—	—	—
60.60.420.38.5803	Meeting Expense	—	136	40	—	—
60.60.420.38.5811	Membership Dues	105	405	—	—	—
60.60.420.38.5812	Clothing Expense	2,965	2,933	3,667	4,000	4,500
60.60.420.38.5989	Other	—	3,272	4,026	1,000	—
TOTALS		\$ 659,801	\$ 822,918	\$ 657,968	\$ 658,206	\$ 698,976

YEAR 2020 BUDGET DETAIL
PARK - SPORTS COMPLEX/SPORTS PROGRAMS

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
61.30.3199	Private Funds Granted	—	—	1,000	—	—
61.40.8065	Field Rental	75,537	80,806	119,190	80,000	174,883
61.40.8071	Merchandise for Resale	90	—	500	100	—
61.40.8072	Sponsorship	33,272	27,355	15,000	25,782	50,000
61.40.8076	Sprts Complex Concessions	194,130	198,666	192,576	158,222	275,000
61.40.8080	Gate Admissions	1,485	2,772	1,508	—	87,500
61.40.8306	Youth Cheerleading	—	—	—	—	—
61.40.8408	Adult Kickball League	—	—	—	—	—
61.40.8409	Adult Sports Programs	—	—	30	—	—
61.40.8421	Softball-Adult League	—	—	—	—	—
61.40.8422	Softball-Adult Tournaments	—	—	—	—	—
61.40.8424	Adult Sports Leagues	126,698	126,688	121,925	120,797	170,000
61.40.8425	Adult Sports Tournaments	1,520	14,000	13,950	—	—
61.40.8431	Baseball-Adult League	—	—	—	—	—
61.40.8432	Baseball-Adult Tournaments	—	—	—	—	—
61.40.8451	Adult Volleyball League	—	—	—	—	—
61.40.8461	Adult Basketball League	—	—	—	—	—
61.40.8463	Adult Basketball Open Gym	—	—	—	—	—
61.40.8508	Little Kickers	—	—	—	—	—
61.40.8509	Youth Sports Programs	54,338	43,293	28,193	14,013	24,000
61.40.8510	Tiny Tot T-Ball	35	—	—	—	—
61.40.8511	Bitty Basketball	—	—	—	—	—
61.40.8514	Bitty Flag Football	—	—	—	—	—
61.40.8521	Softball Team League	—	—	—	—	—
61.40.8522	Softball Individual League	—	—	—	—	—
61.40.8523	Softball Tournaments	—	—	—	—	—
61.40.8524	You Sports Leagues	421,985	466,255	468,381	440,899	570,000
61.40.8525	Youth Sport Tournaments	11,170	16,185	—	—	—
61.40.8531	Baseball Team League	—	—	—	—	—
61.40.8532	Baseball Individual League	—	—	—	—	—
61.40.8533	Baseball Tournaments	—	—	—	—	—
61.40.8541	Football Team Leagues	—	—	—	—	—
61.40.8542	Football Individual League	—	—	—	—	—
61.40.8551	Basketball Team League	—	—	—	—	—
61.40.8552	Basketball Individual League	—	—	—	—	—
61.40.8553	Basketball Tournaments	—	—	—	—	—
61.40.8561	Teeball Leagues	—	—	—	—	—
61.40.8572	Soccer Individual League	—	—	—	—	—
61.40.8582	Volleyball Individual League	—	—	—	—	—
61.40.8617	Sports Camps/Clinics	2,120	—	—	—	—
61.50.3301	Interest Earnings	2,086	4,172	5,130	8,640	4,000
61.70.3721	Insurance Settlement	—	93,204	179,257	—	—
61.70.3791	Miscellaneous Income	92	414	87	342	—
61.80.3804	Transfers In-Parks Sales Tax	184,616	116,137	106,026	198,942	173,741
TOTALS		<u>\$ 1,109,173</u>	<u>\$ 1,189,945</u>	<u>\$ 1,252,753</u>	<u>\$ 1,047,736</u>	<u>\$ 1,529,124</u>

YEAR 2020 BUDGET DETAIL
PARK - SPORTS COMPLEX/SPORTS PROGRAMS (continued)

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
EXPENDITURES						
61.60.458.02.4001	Salaries	\$ 243,520	\$ 242,451	\$ 234,326	\$ 262,676	\$ 300,935
61.60.458.02.4002	Part-time	174,393	161,043	149,750	100,411	160,792
61.60.458.02.4004	Overtime	7,637	10,888	2,430	2,496	1,000
61.60.458.02.4015	Opt Out (Health Insurance)	3,062	2,807	2,966	4,857	3,251
61.60.458.02.4018	Health Savings Account	2,119	6,812	8,881	5,994	4,286
61.60.458.02.4101	Social Security	32,113	31,165	29,274	29,155	34,938
61.60.458.02.4102	LAGERS Retirement	19,499	18,797	20,642	24,778	31,071
61.60.458.02.4104	Workers Compensation	1,951	7,679	13,593	15,275	20,406
61.60.458.02.4105	Health Insurance	52,246	55,310	50,179	62,694	87,394
61.60.458.02.4106	Life Insurance	84	41	77	101	111
61.60.458.02.4107	Dental Insurance	2,805	2,553	2,476	3,543	4,118
61.60.458.02.4112	Vision Insurance	561	554	526	775	1,023
61.60.458.02.4116	Disability Insurance	107	135	171	251	276
61.60.458.04.5001	General Supplies	999	1,071	1,232	579	600
61.60.458.04.5003	Medical Supplies	144	—	—	—	500
61.60.458.04.5004	Recreation Supplies	90,806	98,100	91,641	79,308	90,000
61.60.458.04.5007	Concession Supplies	95,024	111,551	89,142	111,301	115,000
61.60.458.04.5009	Maintenance Materials	3,873	4,374	4,021	3,277	3,000
61.60.458.04.5010	Chemicals	12,341	10,273	8,210	5,963	4,500
61.60.458.04.5018	Minor Tools	1,490	1,301	1,031	732	1,000
61.60.458.04.5099	Miscellaneous Supplies	6,592	8,551	3,926	4,272	5,500
61.60.458.04.5120	Outside Printing	—	167	—	—	—
61.60.458.06.5210	Training Travel	—	436	—	200	300
61.60.458.06.5251	Registration Fees	522	1,335	595	795	400
61.60.458.06.5253	Lodging & Meals	—	—	938	76	800
61.60.458.06.5259	Training Costs	211	137	981	—	—
61.60.458.08.5346	Financial Services	22,752	25,358	25,036	19,333	20,000
61.60.458.08.5371	Advertising	60	166	283	—	—
61.60.458.08.5397	Contract Labor	181,355	224,449	217,680	160,490	230,000
61.60.458.08.5399	Miscellaneous Fees	—	—	302	—	—
61.60.458.12.5401	Electric	73,654	76,591	85,435	79,684	80,000
61.60.458.12.5431	Water Service	3,886	4,643	5,496	4,841	5,000
61.60.458.12.5453	Mobile Phones	533	488	589	1,031	500
61.60.458.14.5521	Vehicle Fuel	8,187	7,074	7,099	4,577	4,600
61.60.458.14.5541	Vehicle Maintenance	441	—	100	369	1,500
61.60.458.14.5551	Office Equip Maintenance	4,692	4,575	1,657	3,365	4,000
61.60.458.14.5557	Ballfield Lights Maintenance	—	—	—	—	—
61.60.458.14.5559	Misc Equip Maintenance	6,456	10,263	6,871	3,801	3,800
61.60.458.14.5571	Building Maintenance	4,328	3,916	21,745	18,846	10,000
61.60.458.14.5575	Grounds/Landscaping	10,591	10,986	12,072	7,941	5,800
61.60.458.16.5711	Property/IM/DP	11,302	12,504	8,169	3,424	3,540
61.60.458.16.5715	Casualty	2,337	2,615	9,966	13,152	16,970

YEAR 2020 BUDGET DETAIL
PARK - SPORTS COMPLEX/SPORTS PROGRAMS

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
EXPENDITURES						
61.60.458.18.5601	Minor Equipment	—	180	—	—	—
61.60.458.18.5611	Equipment Rental	160	1,950	1,425	1,050	1,000
61.60.458.24.6001	SOB - Principal	—	—	—	—	120,000
61.60.458.24.6011	SOB - Interest	—	—	—	—	139,710
61.60.458.36.7402	Building Improvements	—	6,537	114,625	—	—
61.60.458.38.5801	Over/Short	19	(6)	22	—	—
61.60.458.38.5803	Meeting Expense	125	124	—	—	—
61.60.458.38.5811	Membership Dues	710	1,335	255	—	—
61.60.458.38.5812	Clothing Expense	510	627	2,770	1,898	2,500
61.60.458.38.5989	Miscellaneous Expenses	9,048	9,014	14,146	4,427	9,000
61.60.458.42.5997	Transfer to PFA Constr Fund	10,000	9,026	—	—	—
TOTALS		<u>\$1,103,245</u>	<u>\$1,189,946</u>	<u>\$1,252,754</u>	<u>\$1,047,737</u>	<u>\$1,529,121</u>

YEAR 2020 BUDGET DETAIL
PARK - COMMUNITY CENTER

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
65.25.3081	Lactation Room Mini Grant	—	500	—	14,500	—
65.40.8001	Youth Resident Annual Pass	23,890	25,373	26,152	26,721	31,500
65.40.8003	Adult Resident Annual Pass	318,682	338,574	312,617	321,365	377,000
65.40.8005	Senior Resident Annual Pass	171,669	195,453	218,177	233,138	273,000
65.40.8009	Family Resident Annual Pass	440,450	467,836	465,843	462,406	553,000
65.40.8021	Youth Resident Summer Pass	4,337	4,966	4,020	3,460	4,100
65.40.8022	Youth Non-Resident Smmr Pass	—	—	154	—	—
65.40.8023	Adult Resident Summer Pass	11,848	11,410	8,731	7,768	9,000
65.40.8025	Senior Resident Summer Pass	1,101	872	743	1,200	1,400
65.40.8029	Family Resident Summer Pass	26,474	22,715	20,369	22,444	26,000
65.40.8041	Youth Resident Daily Pass	49,595	48,002	38,942	53,485	62,000
65.40.8043	Adult Resident Daily Pass	54,888	50,801	54,235	58,482	69,000
65.40.8045	Senior Resident Daily Pass	3,818	2,935	3,143	5,013	6,400
65.40.8047	Handicapped Daily Pass	2,585	1,972	3,201	2,365	2,800
65.40.8049	Silver Sneakers Pass	27,650	32,535	35,205	35,479	38,000
65.40.8051	Meeting/Craft Rooms Rental	52,442	57,115	68,410	60,569	195,000
65.40.8057	Pool Rental	11,488	6,813	13,271	12,625	10,785
65.40.8059	Theater Rental	114,463	120,326	142,089	125,471	—
65.40.8076	Concessions	10,051	8,959	10,771	11,061	10,000
65.40.8102	Swimming Programs	63,986	65,939	54,072	52,079	53,261
65.40.8124	Swim Team	—	110	25,050	22,902	28,235
65.40.8125	Private Swim	83,635	86,105	90,105	68,127	71,920
65.40.8128	Speciality Swim Programs	46,291	63,199	34,820	28,599	24,436
65.40.8223	Personal Training	30,664	32,071	21,726	13,967	14,000
65.40.8225	Fitness Testing/Bio Analog	1,800	14,075	26,452	30,737	27,500
65.40.8227	Massage Therapy	3,706	8,785	10,793	9,516	6,500
65.40.8233	Group Fitness	1,400	908	—	—	—
65.40.8602	Community Programs	13,843	18,879	21,578	23,977	22,700
65.40.8608	Tennis Lessons	—	—	—	—	—
65.40.8613	Arts & Crafts Classes	—	—	—	—	—
65.40.8615	Dog Obedience Class	—	—	—	—	—
65.40.8701	Child Care	116	105	9	—	—
65.40.8805	Birthday Parties	1,620	955	917	3,486	3,000
65.40.8806	Youth Camps	20,837	22,738	37,660	19,206	19,200
65.40.8807	Splash Camp	—	—	—	—	—
65.40.8808	Kids' Camp	—	—	—	—	—
65.40.8810	Theater Ticket Sales	1,350	1,106	1,460	1,500	1,400
65.50.3301	Interest Earnings	2,135	6,386	9,427	12,000	8,000
65.70.3641	Sale of Public Property	2,381	—	700	—	—
65.70.3661	Reimbursed Expense - General	—	2,900	—	—	—
65.70.3671	Contributions	—	6,001	—	—	—
65.70.3712	Insurance Settlement	—	441,057	64,478	—	—
65.70.3791	Miscellaneous Other	4,786	3,764	314	268	—
65.70.3793	Lease Proceeds	44,137	20,203	—	—	—
65.80.3804	Transfers In-Park Sales Tax	137,228	158,846	116,687	177,946	148,466
TOTALS		<u>\$1,785,345</u>	<u>\$2,351,286</u>	<u>\$1,942,320</u>	<u>\$1,921,858</u>	<u>\$2,097,603</u>

YEAR 2020 BUDGET DETAIL
PARK - COMMUNITY CENTER RECREATION PROGRAMS

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
EXPENDITURES						
65.60.417.08.8111	Swim Team Stroke Clinic	\$ 975	\$ 1,485	\$ 1,366	\$ 1,208	\$ 1,208
65.60.417.08.8113	Swim Team Competitive Maint	3,335	2,309	2,310	2,316	2,953
65.60.417.08.8114	Pre-Season Conditioning	260	366	619	492	480
65.60.417.08.8115	H.S. Pre-Season Conditioning	432	—	—	—	—
65.60.417.08.8116	Triathlon Conditioning	921	564	—	—	—
65.60.417.08.8117	Water Aerobics	420	—	—	—	—
65.60.417.08.8121	Swim Team Basics	—	2,831	5,207	4,727	5,576
65.60.417.08.8122	Semi-Competitive Swim Lessons	420	140	35	35	—
65.60.417.08.8123	Semi-Private Swim Lessons	4,872	4,451	4,178	2,055	2,720
65.60.417.08.8124	Swim Team	21,923	21,447	23,067	14,033	18,210
65.60.417.08.8125	Private Swim Lessons	50,430	56,465	56,115	44,022	45,835
65.60.417.08.8127	Lifeguard Training	3,631	3,395	3,650	3,705	4,020
65.60.417.08.8128	Specialty Swim Programs	—	—	—	2,123	—
65.60.417.08.8130	Starts and Turns	—	1,357	1,685	—	1,161
65.60.417.08.8201	Aerobics	(18)	—	—	—	—
65.60.417.08.8202	Silver Sneakers Aerobics	—	—	—	—	—
65.60.417.08.8223	Personal Training	—	582	—	—	1,000
65.60.417.08.8225	Corporate Wellness Program	—	280	302	245	—
65.60.417.08.8226	Weight Training	—	—	—	—	—
65.60.417.08.8227	Massage Therapy	—	5,068	3,431	426	2,000
65.60.417.08.8229	Commit to Get Fit	1,152	1,366	—	—	500
65.60.417.08.8231	Youth Fitness	—	—	—	—	—
65.60.417.08.8232	Adult Fitness	40	—	—	—	—
65.60.417.08.8233	Group Fitness	113	—	70	—	—
65.60.417.08.8301	Youth Tumbling	8,908	—	—	—	—
65.60.417.08.8302	Youth Educational Programs	—	—	—	—	—
65.60.417.08.8305	Youth Dance	—	—	—	—	—
65.60.417.08.8306	Cheerleading	826	—	—	—	—
65.60.417.08.8601	Martial Arts	—	—	—	—	—
65.60.417.08.8602	Community Programs	1,263	7,713	7,368	6,801	9,050
65.60.417.08.8606	Adult Education Program	—	—	—	—	—
65.60.417.08.8608	Tennis Lessons	—	—	—	—	—
65.60.417.08.8613	Arts & Crafts Classes	669	—	—	—	—
65.60.417.08.8615	Dog Obedience Classes	4,488	—	—	—	—
65.60.417.08.8701	Child Care Program	122	97	711	580	800
65.60.417.08.8805	Birthday Parties	429	1,024	435	1,165	1,500
65.60.417.08.8806	Youth Camps	2,210	2,110	3,809	3,007	600
65.60.417.08.8807	Splash Camp	—	261	180	161	300
65.60.417.08.8808	Kids' Camp	539	—	—	—	—
65.60.417.08.8810	Theater Promotions	—	—	—	—	—
65.60.417.18.5601	Minor Equipment	—	—	—	—	—
TOTALS		\$ 108,358	\$ 113,312	\$ 114,536	\$ 87,100	\$ 97,913

YEAR 2020 BUDGET DETAIL
PARK - COMMUNITY CENTER OPERATIONS

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
EXPENDITURES						
65.60.491.02.4001	Salaries	\$ 437,188	\$ 496,079	\$ 468,101	\$ 488,959	\$ 501,053
65.60.491.02.4002	Part-time	434,030	418,110	424,119	509,219	589,000
65.60.491.02.4004	Overtime	6,458	4,183	5,564	6,868	5,700
65.60.491.02.4015	Opt Out (Health Insurance)	4,920	7,516	7,992	4,673	2,991
65.60.491.02.4018	Health Savings Account	8,925	13,502	13,072	13,398	9,015
65.60.491.02.4101	Social Security	66,016	69,247	67,571	77,085	84,744
65.60.491.02.4102	LAGERS Retirement Program	37,032	43,181	46,690	48,888	53,819
65.60.491.02.4104	Workers Compensation	16,262	17,524	28,023	31,153	37,464
65.60.491.02.4105	Health Insurance	84,925	90,127	88,062	114,989	135,236
65.60.491.02.4106	Life Insurance	211	191	177	189	192
65.60.491.02.4107	Dental Insurance	4,498	4,714	4,140	4,793	4,983
65.60.491.02.4112	Vision Insurance	967	1,013	979	1,234	1,356
65.60.491.02.4116	Disability Insurance	284	263	263	275	269
65.60.491.04.5001	General Supplies	10,783	5,227	5,784	8,096	6,415
65.60.491.04.5003	Medical Supplies	283	664	31	686	1,050
65.60.491.04.5004	Recreation Supplies	5,582	5,120	5,540	7,635	600
65.60.491.04.5007	Concession Supplies	6,409	5,517	5,354	3,774	5,000
65.60.491.04.5009	Maintenance Materials	36,365	29,756	35,733	38,339	41,150
65.60.491.04.5010	Chemicals	15,623	15,358	17,007	15,745	16,000
65.60.491.04.5120	Outside Printing	312	673	125	743	280
65.60.491.06.5210	Training Travel	—	—	—	100	1,450
65.60.491.06.5251	Registration Fees	560	1,018	—	450	400
65.60.491.06.5253	Lodging & Meals	—	—	—	200	750
65.60.491.06.5259	Training Costs	2,773	2,245	2,380	2,615	2,135
65.60.491.08.5346	Financial Services	22,530	24,520	24,416	24,858	25,000
65.60.491.08.5371	Advertising	452	192	173	262	585
65.60.491.08.5397	Contract Labor	27,170	29,564	31,561	31,860	32,500
65.60.491.08.5399	Miscellaneous Fees	6,704	7,512	7,127	6,693	8,380
65.60.491.12.5401	Electric	136,716	137,078	136,937	121,288	125,000
65.60.491.12.5421	Natural Gas	18,340	21,900	22,902	21,660	25,000
65.60.491.12.5431	Water Service	25,319	30,003	29,413	29,521	33,000
65.60.491.12.5453	Mobile Phones	2,437	1,546	1,105	1,661	3,000
65.60.491.14.5521	Vehicle Fuel	989	1,251	91	—	600
65.60.491.14.5541	Vehicle Maintenance	—	—	—	306	300
65.60.491.14.5551	Maintenance - Office Equipment	5,922	4,785	4,653	4,959	5,100
65.60.491.14.5559	Misc Equipment Maintenance	10,019	12,149	9,045	8,933	10,000
65.60.491.14.5571	Building Maintenance	101,199	132,580	88,347	102,998	104,300
65.60.491.14.5575	Grounds/Landscaping	1,292	6,646	7,252	1,937	1,000
65.60.491.14.5591	Software Maintenance	8,406	486	486	886	900
65.60.491.16.5711	Property/IM/DP	11,302	12,135	16,099	20,171	21,281
65.60.491.16.5715	Casualty Insurance	2,337	2,615	16,592	20,633	25,400
65.60.491.18.5601	Minor Equipment	14,032	15,003	16,084	26,145	69,000

YEAR 2020 BUDGET DETAIL
PARK - COMMUNITY CENTER OPERATIONS (continued)

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
EXPENDITURES						
65.60.491.18.5611	Rental	—	—	100	—	—
65.60.491.24.6001	Debt Service Principal	43,000	64,144	22,014	22,445	—
65.60.491.24.6011	Debt Service Interest	1,749	1,876	724	366	—
65.60.491.36.7201	Capital Equipment	63,737	—	60,755	—	—
65.60.491.36.7206	Theater Equipment	—	6,000	—	—	—
65.60.491.36.7402	Building Improvements	—	461,236	97,444	—	—
65.60.491.38.5801	Over/Short	(289)	40	41	1	—
65.60.491.38.5803	Meeting Expense	436	1,939	551	303	465
65.60.491.38.5808	Postage	15	1,296	675	885	900
65.60.491.38.5810	Publications	—	—	21	100	240
65.60.491.38.5811	Membership Dues	20	—	—	120	40
65.60.491.38.5812	Clothing Expense	4,328	4,543	5,541	4,910	5,000
65.60.491.38.5989	Miscellaneous Expenses	768	2,214	929	755	1,650
TOTALS		<u>\$1,689,336</u>	<u>\$2,214,483</u>	<u>\$1,827,782</u>	<u>\$1,834,762</u>	<u>\$1,999,693</u>

City of Liberty, Missouri
Special Obligation Bonds
Series 2019 A Taxable

Amount Issued: \$785,000

Date Issued: December 4, 2019

Purpose: Sports Complex Maintenance Below Ground

Year	Interest Rate	May 1		November 1		Total Payment	Bond Balance
		Principal	Interest	Interest			
2019						\$	785,000
2020	2.50%	\$ 35,000.00	\$ 8,013.54	\$ 9,375.00	\$ 52,388.54		750,000
2021	2.50%	85,000.00	9,375.00	8,312.50	\$ 102,687.50		665,000
2022	2.50%	90,000.00	8,312.50	7,187.50	\$ 105,500.00		575,000
2023	2.50%	90,000.00	7,187.50	6,062.50	\$ 103,250.00		485,000
2024	2.50%	95,000.00	6,062.50	4,875.00	\$ 105,937.50		390,000
2025	2.50%	95,000.00	4,875.00	3,687.50	\$ 103,562.50		295,000
2026	2.50%	100,000.00	3,687.50	2,437.50	\$ 106,125.00		195,000
2027	2.50%	100,000.00	2,437.50	1,187.50	\$ 103,625.00		95,000
2028	2.50%	95,000.00	1,187.50	—	\$ 96,187.50		—
TOTALS		\$ 785,000.00	\$ 51,138.54	\$ 43,125.00	\$ 879,263.54		

City of Liberty, Missouri
Special Obligation Bonds
Series 2019 A Taxable

Amount Issued: \$670,000

Date Issued: December 4, 2019

Purpose: Sports Complex Turf

Year	Interest Rate	May 1		November 1		Total Payment	Bond Balance
		Principal	Interest	Interest			
2019						\$	670,000
2020	2.50%	\$ 70,000.00	\$ 6,839.58	\$ 7,500.00	\$ 84,339.58		600,000
2021	2.50%	170,000.00	7,500.00	5,375.00	\$ 182,875.00		430,000
2022	2.50%	175,000.00	5,375.00	3,187.50	\$ 183,562.50		255,000
2023	2.50%	180,000.00	3,187.50	937.50	\$ 184,125.00		75,000
2024	2.50%	75,000.00	937.50	—	\$ 75,937.50		—
TOTALS		<u>\$ 670,000.00</u>	<u>\$ 23,839.58</u>	<u>\$ 17,000.00</u>	<u>\$ 710,839.58</u>		

City of Liberty, Missouri
Special Obligation Bonds
Series 2019 B

Amount Issued: \$1,480,000

Date Issued: December 4, 2019

Purpose: Sports Complex Maintenance Below Ground

Year	Interest Rate	May 1		November 1		Total Payment	Bond Balance
		Principal	Interest	Interest			
2019						\$	1,480,000
2020	4.00%	\$ 5,000.00	\$ 14,156.41	\$ 17,234.38	\$ 36,390.79		1,475,000
2021	4.00%	10,000.00	17,234.38	17,034.38	\$ 44,268.76		1,465,000
2022	4.00%	5,000.00	17,034.38	16,934.38	\$ 38,968.76		1,460,000
2023	4.00%	10,000.00	16,934.38	16,734.38	\$ 43,668.76		1,450,000
2024	4.00%	5,000.00	16,734.38	16,634.38	\$ 38,368.76		1,445,000
2025	4.00%	10,000.00	16,634.38	16,434.38	\$ 43,068.76		1,435,000
2026	4.00%	5,000.00	16,434.38	16,334.38	\$ 37,768.76		1,430,000
2027	3.00%	10,000.00	16,334.38	16,184.38	\$ 42,518.76		1,420,000
2028	2.00%	15,000.00	16,184.38	16,034.38	\$ 47,218.76		1,405,000
2029	2.00%	115,000.00	16,034.38	14,884.38	\$ 145,918.76		1,290,000
2030	2.13%	115,000.00	14,884.38	13,662.50	\$ 143,546.88		1,175,000
2031	2.13%	120,000.00	13,662.50	12,387.50	\$ 146,050.00		1,055,000
2032	2.25%	120,000.00	12,387.50	11,037.50	\$ 143,425.00		935,000
2033	2.25%	125,000.00	11,037.50	9,631.25	\$ 145,668.75		810,000
2034	2.25%	130,000.00	9,631.25	8,168.75	\$ 147,800.00		680,000
2035	2.25%	130,000.00	8,168.75	6,706.25	\$ 144,875.00		550,000
2036	2.38%	135,000.00	6,706.25	5,103.13	\$ 146,809.38		415,000
2037	2.38%	135,000.00	5,103.13	3,500.00	\$ 143,603.13		280,000
2038	2.50%	140,000.00	3,500.00	1,750.00	\$ 145,250.00		140,000
2039	2.50%	140,000.00	1,750.00	—	\$ 141,750.00		—
TOTALS		\$ 1,480,000.00	\$ 250,547.09	\$ 236,390.68	\$ 1,966,937.77		

City of Liberty, Missouri
Special Obligation Bonds
Series 2019 B

Amount Issued: \$1,170,000

Date Issued: December 4, 2019

Purpose: Sports Complex Turf

Year	Interest Rate	May 1		November 1		Total Payment	Bond Balance
		Principal	Interest	Interest			
2019						\$	1,170,000
2020	3.00%	\$ —	\$ 14,700.00	\$ 18,000.00	\$ 32,700.00		1,170,000
2021	3.00%	5,000.00	18,000.00	17,900.00	\$ 40,900.00		1,165,000
2022	3.00%	5,000.00	17,900.00	17,800.00	\$ 40,700.00		1,160,000
2023	3.00%	5,000.00	17,800.00	17,700.00	\$ 40,500.00		1,155,000
2024	3.00%	115,000.00	17,700.00	15,400.00	\$ 148,100.00		1,040,000
2025	5.00%	195,000.00	15,400.00	11,500.00	\$ 221,900.00		845,000
2026	5.00%	200,000.00	11,500.00	7,500.00	\$ 219,000.00		645,000
2027	5.00%	210,000.00	7,500.00	4,350.00	\$ 221,850.00		435,000
2028	4.00%	215,000.00	4,350.00	2,200.00	\$ 221,550.00		220,000
2029	4.00%	220,000.00	2,200.00	—	\$ 222,200.00		—
TOTALS		\$ 1,170,000.00	\$ 127,050.00	\$ 112,350.00	\$ 1,409,400.00		

SPECIAL REVENUE FUNDS

City of Liberty, Missouri
Fairview Cemetery Trust Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 373,638	\$ 378,069	\$ 382,569
Revenues			
Interest Earnings	\$ 7,475	\$ 9,620	\$ 7,350
Sale of Lots	4,431	4,500	4,500
Total Revenues	\$ 11,906	\$ 14,120	\$ 11,850
Total Resources	\$ 385,544	\$ 392,189	\$ 394,419
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$ 7,475	\$ 9,620	\$ 7,350
Total Expenditures	\$ 7,475	\$ 9,620	\$ 7,350
Total Revenue Over(Under) Expenditures	\$ 4,431	\$ 4,500	\$ 4,500
Ending Fund Balance	\$ 378,069	\$ 382,569	\$ 387,069

YEAR 2020 BUDGET DETAIL
FAIRVIEW CEMETERY TRUST FUND

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
40.50.3301	Interest Earnings	\$ 1,979	\$ 3,479	\$ 7,475	\$ 9,620	\$ 7,350
40.70.3691	Sale of Cemetery Lots	3,825	2,250	4,431	4,500	4,500
TOTALS		<u>\$ 5,804</u>	<u>\$ 5,729</u>	<u>\$ 11,906</u>	<u>\$ 14,120</u>	<u>\$ 7,475</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
40.30.251.42.5999	Cemetery Maintenance Fund	\$ 1,979	\$ 3,479	\$ 7,475	\$ 9,620	\$ 7,350
TOTALS		<u>\$ 1,979</u>	<u>\$ 3,479</u>	<u>\$ 7,475</u>	<u>\$ 9,620</u>	<u>\$ 7,350</u>

City of Liberty, Missouri
Mt. Memorial Cemetery Trust Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 33,755	\$ 33,755	\$ 33,755
Revenues			
Interest Earnings	\$ 673	\$ 860	\$ 650
Total Revenues	\$ 673	\$ 860	\$ 650
Total Resources	\$ 34,428	\$ 34,615	\$ 34,405
Expenditures			
Interfund Transfer-Cemetery Maintenance	\$ 673	\$ 860	\$ 650
Total Expenditures	\$ 673	\$ 860	\$ 650
Total Revenue Over(Under) Expenditures	\$ —	\$ —	\$ —
Ending Fund Balance	\$ 33,755	\$ 33,755	\$ 33,755

YEAR 2020 BUDGET DETAIL
MT. MEMORIAL CEMETERY TRUST FUND

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
41.50.3301	Interest Earnings	\$ 181	\$ 316	\$ 673	\$ 860	\$ 650
TOTALS		<u>\$ 181</u>	<u>\$ 316</u>	<u>\$ 673</u>	<u>\$ 860</u>	<u>\$ 650</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
41.30.251.42.5999	Cemetery Maintenance Fund	\$ 181	\$ 316	\$ 673	\$ 860	\$ 650
TOTALS		<u>\$ 181</u>	<u>\$ 316</u>	<u>\$ 673</u>	<u>\$ 860</u>	<u>\$ 650</u>

City of Liberty, Missouri
Frank Hughes Memorial Library Trust Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 30,000	\$ 30,000	\$ 30,000
Revenues			
Interest Earnings	\$ 595	\$ 750	\$ 500
Total Revenues	\$ 595	\$ 750	\$ 500
Total Resources	\$ 30,595	\$ 30,750	\$ 30,500
Expenditures			
Interfund Transfer-Parks	\$ 595	\$ 750	\$ 500
Total Expenditures	\$ 595	\$ 750	\$ 500
Total Revenue Over(Under) Expenditures	\$ —	\$ —	\$ —
Ending Fund Balance	\$ 30,000	\$ 30,000	\$ 30,000

YEAR 2020 BUDGET DETAIL
FRANK HUGHES MEMORIAL LIBRARY TRUST FUND

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
42.50.3301	Interest Earnings	\$ 161	\$ 280	\$ 595	\$ 750	\$ 500
TOTALS		<u>\$ 161</u>	<u>\$ 280</u>	<u>\$ 595</u>	<u>\$ 750</u>	<u>\$ 500</u>
OTHER FINANCING SOURCES TRANSFERS OUT						
42.30.251.42.5999	Parks for Hughes Library	\$ 161	\$ 280	\$ 595	\$ 750	\$ 500
TOTALS		<u>\$ 161</u>	<u>\$ 280</u>	<u>\$ 595</u>	<u>\$ 750</u>	<u>\$ 500</u>

City of Liberty, Missouri
 Transient Guest Tax Fund
 Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 142,769	\$ 190,965	\$ 154,107
Revenues			
Taxes	\$ 264,578	\$ 280,508	\$ 318,000
Web Design Grant	\$ —	\$ —	\$ —
Interest	\$ 2,828	\$ 2,300	\$ —
Miscellaneous Income	\$ 526	\$ 740	\$ —
Total Revenues	\$ 267,932	\$ 283,548	\$ 318,000
Total Resources	\$ 410,701	\$ 474,513	\$ 472,107
Expenditures			
Employee Compensation	\$ 20,240	\$ 21,000	\$ 21,630
Printing & Supplies	9,943	18,781	23,490
Fees	116,153	135,608	140,636
Non Capital Equipment	4,000	15,000	15,000
Misc Expenses	67,400	128,017	123,060
Interfund Trnsfrs	2,000	2,000	2,000
Total Expenditures	\$ 219,736	\$ 320,406	\$ 325,816
Total Revenue Over(Under) Expenditures	\$ 48,196	\$ (36,858)	\$ (7,816)
Ending Fund Balance	\$ 190,965	\$ 154,107	\$ 146,291

YEAR 2020 BUDGET DETAIL
TRANSIENT GUEST TAX FUND

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
67.10.3048	Transient Guest Tax	\$ 190,905	\$ 171,677	\$ 264,578	\$ 280,508	\$ 318,000
67.30.3145	Web Design Grant	—	4,750	—	—	—
67.50.3301	Interest	488	1,104	2,828	2,300	—
67.70.3652	Comm Service Sponsorships	—	1,500	—	—	—
67.70.3791	Miscellaneous Income	—	240	526	740	—
TOTALS		\$ 191,393	\$ 179,271	\$ 267,932	\$ 283,548	\$ 318,000
EXPENDITURES						
67.20.031.08.5371	Tourism Advertising	\$ 5,250	\$ 14,370	\$ 3,904	\$ —	\$ —
67.20.061.02.4001	Regular	—	—	—	—	—
67.20.061.02.4002	Part-Time	—	—	—	—	—
67.20.061.02.4004	Overtime	15,101	16,306	16,622	21,000	21,630
67.20.061.02.4018	Health Savings - HSA	—	—	—	—	—
67.20.061.02.4101	Social Security	1,306	1,310	1,232	—	—
67.20.061.02.4102	Retirement - LAGERS	2,363	2,440	2,282	—	—
67.20.061.02.4105	Health Insurance	—	—	104	—	—
67.20.061.02.4106	Life Insurance	—	—	—	—	—
67.20.061.02.4107	Dental Insurance	—	—	5	—	—
67.20.061.02.4112	Vision Insurance - VSP	—	—	1	—	—
67.20.061.02.4116	Disability Insurance	—	—	(7)	—	—
67.20.061.04.5001	General Supplies	—	—	500	185	—
67.20.061.04.5004	Festival Supplies	—	1,292	2,814	2,721	6,500
67.20.061.04.5054	Grand Supplies	—	—	2,308	7,500	8,480
67.20.061.04.5072	Make Music Day - Supplies	—	—	2,225	4,875	5,510
67.20.061.04.5099	Miscellaneous Supplies	—	—	2,096	3,500	3,000
67.20.061.08.5304	Internet Service Fees	—	—	117	4,099	5,380
67.20.061.08.5310	4th of July Celebration	20,493	33,248	25,000	25,000	25,000
67.20.061.08.5314	Special Event Insurance	831	655	880	2,189	2,500
67.20.061.08.5342	Consulting Svcs - Wayfinding	5,212	22,612	16,500	5,700	5,700
67.20.061.08.5365	Other Misc Fees - Writer	—	—	—	3,000	—
67.20.061.08.5371	Advertising	—	—	37,574	52,520	45,750
67.20.061.08.5389	Other Fees - Arts	—	—	20,875	29,000	41,306
67.20.061.08.5397	Contract Labor	—	—	2,703	5,000	5,000
67.20.061.08.5398	Summer Band Program	—	—	8,600	9,100	10,000
67.20.061.16.5711	Insurance	—	—	—	12	24
67.20.061.18.5601	Minor Equipment	—	—	4,000	15,000	15,000
67.20.061.38.5804	Special Events	—	—	8,461	7,835	10,000
67.20.061.38.5807	Contributions to Projects	—	—	15,000	21,787	28,000
67.20.061.38.5823	HDLI Contract	48,003	61,939	34,418	35,000	35,000
67.20.061.38.5853	Site Wayfinding	—	—	6,948	52,790	43,000
67.20.061.38.5989	Miscellaneous Expense	—	—	1,774	10,605	7,060
67.20.061.42.5990	Interfund Transfer-General	2,000	2,000	2,000	2,000	2,000
67.60.415.04.5004	Downtown Concert Supplies	8,100	5,517	—	—	—
67.60.415.08.5371	Advertising	—	150	—	—	—
67.60.415.18.5601	Minor Equip - Christmas Tree	—	—	—	—	—
67.60.415.38.5804	Hometown Holiday Supplies	8,630	3,856	800	—	—
67.80.061.38.5804	Special Events- Art Grant Pgm	1,015	14,703	—	—	—
TOTALS		\$ 118,303	\$ 180,398	\$ 219,736	\$ 320,418	\$ 325,840

City of Liberty, Missouri
Police Training Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 1,639	\$ 9,846	\$ 12,419
Revenues			
Grants	\$ 1,200	\$ 1,200	\$ 1,200
Interest Earnings	58	190	60
Police Training	4,746	5,370	5,000
Arrest Costs Recoupment	3,436	2,280	2,250
Post Training Funds	2,109	2,160	2,150
Miscellaneous Income	—	—	—
Total Revenues	\$ 11,549	\$ 11,200	\$ 10,660
Total Resources	\$ 13,188	\$ 21,046	\$ 23,079
Expenditures			
Police Training Travel	\$ 2,422	\$ 4,468	\$ 4,500
Police Registration Fees	920	4,159	5,000
Police Training Costs	—	—	—
Total Expenditures	\$ 3,342	\$ 8,627	\$ 9,500
Total Revenue Over(Under) Expenditures	\$ 8,207	\$ 2,573	\$ 1,160
Ending Fund Balance	\$ 9,846	\$ 12,419	\$ 13,579

YEAR 2020 BUDGET DETAIL

POLICE TRAINING FUND

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
69.30.3126	Cops Universal Hiring Prog	\$ —	\$ 1,166	\$ 1,200	\$ 1,200	\$ 1,200
69.50.3301	Interest Earnings	8	5	58	190	60
69.60.3354	Police Training Fees	5,890	4,252	4,746	5,370	5,000
69.60.3355	Arrest Cost Recoupment	3,689	3,010	3,436	2,280	2,250
69.60.3356	Post Training Funds	2,958	2,211	2,109	2,160	2,150
69.70.3661	Reimbursed Expense - Gen	—	3,074	—	—	—
TOTALS		<u>\$ 12,544</u>	<u>\$ 13,718</u>	<u>\$ 11,549</u>	<u>\$ 11,200</u>	<u>\$ 10,660</u>
EXPENDITURES						
69.40.501.06.5210	Police Training Travel	\$ 6,460	\$ 4,121	\$ 2,422	\$ 4,468	\$ 4,500
69.40.501.06.5251	Police Registration Fees	9,326	9,021	920	4,159	5,000
69.40.501.06.5259	Police Training Costs	—	912	—	—	—
TOTALS		<u>\$ 15,786</u>	<u>\$ 14,054</u>	<u>\$ 3,342</u>	<u>\$ 8,627</u>	<u>\$ 9,500</u>

City of Liberty, Missouri
Police Inmate Security Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 3,189	\$ 6,390	\$ 8,496
Revenues			
Interest Earnings	\$ 137	\$ 250	\$ 100
Inmate Maintenance Fee	4,744	4,500	4,500
Total Revenues	\$ 4,881	\$ 4,750	\$ 4,600
Total Resources	\$ 8,070	\$ 11,140	\$ 13,096
Expenditures			
Biometric Supplies	\$ —	\$ 1,144	\$ 4,000
Minor Equipment	1,680	1,500	1,500
Total Expenditures	\$ 1,680	\$ 2,644	\$ 5,500
Total Revenue Over(Under) Expenditures	\$ 3,201	\$ 2,106	\$ (900)
Ending Fund Balance	\$ 6,390	\$ 8,496	\$ 7,596

YEAR 2020 BUDGET DETAIL
POLICE INMATE SECURITY FUND

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
71.50.3301	Interest Earnings	\$ —	\$ 37	\$ 137	\$ 250	\$ 100
71.60.3357	Inmate Maintenance Fee	5,891	4,242	4,744	4,500	4,500
TOTALS		<u>\$ 5,891</u>	<u>\$ 4,279</u>	<u>\$ 4,881</u>	<u>\$ 4,750</u>	<u>\$ 4,600</u>
EXPENDITURES						
71.40.501.04.5055	Biometric Supplies	\$ 2,702	\$ 1,859	\$ —	\$ 1,144	\$ 4,000
71.40.501.18.5601	Minor Equipment	—	—	1,680	1,500	1,500
TOTALS		<u>\$ 2,702</u>	<u>\$ 1,859</u>	<u>\$ 1,680</u>	<u>\$ 2,644</u>	<u>\$ 5,500</u>

City of Liberty, Missouri
Cemetery Maintenance Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 53,080	\$ 53,343	\$ 46,738
Revenues			
Charges for Services-Burial Permits	\$ 18,450	\$ 25,824	\$ 22,500
Charges for Services-Engraving Services	960	640	510
Interest Earnings	351	365	350
Miscellaneous Income	8	—	—
Misc-Contributions for Maintenance	—	479	100
Misc-Sale of Lots/Columbarium Niche	15,124	15,450	13,500
Total Revenues	\$ 34,893	\$ 42,758	\$ 36,960
Transfers In			
Misc-Contributions from Trust Funds	\$ 8,148	\$ 11,392	\$ 8,000
Transfers In from General Fund	47,750	47,750	67,750
Total Transfers In	\$ 55,898	\$ 59,142	\$ 75,750
Total Revenues and Transfers In	\$ 90,791	\$ 101,900	\$ 112,710
Total Resources	\$ 143,871	\$ 155,243	\$ 159,448
Expenditures			
Supplies-Cemetery Committee	\$ —	\$ —	\$ 300
Supplies-Miscellaneous	200	75	50
Fees-Contract Labor-Open/Close	7,875	10,000	10,000
Fees-Miscellaneous	—	150	100
Utilities-Electric	316	125	200
Maintenance-Grounds/Landscaping	305	1,305	1,000
Maintenance-Mowing Contract	33,190	49,000	51,000
Maintenance-Headstone	892	100	500
Minor Equipment	—	—	—
Construction Projects	—	—	—
Total Expenditures	\$ 42,778	\$ 60,755	\$ 63,150
Transfers Out			
Transfers out to Park Fund for Labor	\$ 47,750	\$ 47,750	\$ 47,750
Total Transfers Out	\$ 47,750	\$ 47,750	\$ 47,750
Total Expenditures and Transfers Out	\$ 90,528	\$ 108,505	\$ 110,900
Revenues Favorable/(Unfavorable) to Expenditures and Transfers Out	\$ 263	\$ (6,605)	\$ 1,810
Columbarium Reserve	2,700	2,700	2,700
Undesignated Fund Balance	50,643	44,038	45,848
Ending Fund Balance	\$ 53,343	\$ 46,738	\$ 48,548

YEAR 2020 BUDGET DETAIL
CEMETERY MAINTENANCE FUND

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
73.40.3681	Burial Permits	\$ 32,000	\$ 15,300	\$ 18,450	\$ 25,824	\$ 22,500
73.40.3684	Engraving Services	960	320	960	640	510
73.50.3301	Interest	387	280	351	365	350
73.70.3671	Contributions for Maint	—	—	—	479	100
73.70.3691	Sale of Lots	11,475	6,750	13,294	13,050	12,300
73.70.3692	Sale of Columbarium Niche	1,800	1,095	1,830	2,400	1,200
73.70.3791	Miscellaneous Income	—	9	8	—	—
73.80.3671	Transfers In-Contributions	2,160	3,795	8,148	11,392	8,000
73.80.3802	Transfers In-General Fund	47,750	47,750	47,750	47,750	67,750
TOTALS		96,532	75,299	90,791	101,900	112,710
EXPENDITURES						
73.70.226.04.5073	Supplies-Cemetery Committee	\$ 543	\$ 314	\$ —	\$ —	\$ 300
73.70.226.04.5099	Miscellaneous Supplies	150	150	200	75	50
73.70.226.08.5344	Engraving Fees	135	—	—	150	100
73.70.226.08.5397	Contract Labor	10,300	5,500	7,875	10,000	10,000
73.70.226.08.5399	Miscellaneous Fees	77	—	—	—	—
73.70.226.12.5401	Electric	234	299	316	125	200
73.70.226.14.5575	Grounds/Landscaping	1,647	1,618	305	1,305	1,000
73.70.226.14.5577	Mowing Contract	37,450	41,520	33,190	49,000	51,000
73.70.226.14.5579	Headstone Maintenance	880	368	892	100	500
73.70.226.18.5601	Minor Equipment	—	8,724	—	—	—
73.70.226.36.7510	Construction Contract	6,945	365	—	—	—
73.70.226.42.5996	Interfund Transfers-Park Fund	57,750	57,750	47,750	47,750	47,750
TOTALS		\$ 116,110	\$ 116,608	\$ 90,528	\$ 108,505	\$ 110,900

City of Liberty, Missouri
Loss Control Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 271,068	\$ 174,558	\$ 174,893
Revenues			
Interest Earnings	\$ 3,015	\$ 4,320	\$ 2,000
Loss Control MPR Refund	25,981	25,000	25,000
Loss Control Credit-Reimbursement	18,477	35,000	54,000
Wellness Credits	15,829	20,000	19,000
Insurance Settlement	15,658	52,627	—
Miscellaneous Income	55	133	—
Accident Reimbursement	—	60	60
Total Revenues	\$ 79,015	\$ 137,141	\$ 100,060
Total Resources	350,083	311,699	274,953
Expenditures			
Supplies	\$ 2,972	\$ 5,000	\$ 5,000
Training Travel	76,434	44,291	—
Miscellaneous Fees	11,850	13,000	13,000
Minor Equipment	37,958	4,886	4,200
Other Expenses	—	44,600	100,000
Capital Equipment	—	7,600	7,600
Fire Wellness Assessment	—	—	35,000
Insurance Deductible	46,311	17,429	50,000
Total Expenditures	\$ 175,525	\$ 136,805	\$ 214,800
Total Revenue Over(Under) Expenditures	\$ (96,510)	\$ 335	\$ (114,740)
Ending Fund Balance	\$ 174,558	\$ 174,893	\$ 60,153

YEAR 2020 BUDGET DETAIL
LOSS CONTROL FUND

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
75.50.3301	Interest Earnings	\$ 1,644	\$ 2,216	\$ 3,015	\$ 4,320	\$ 2,000
75.70.3658	Loss Control MPR Refund	23,059	23,330	25,981	25,000	25,000
75.70.3659	Loss Control Credit-Reimb	47,834	96,162	18,477	35,000	54,000
75.70.3663	Wellness Credit-Reimbursement	11,594	14,703	15,829	20,000	19,000
75.70.3721	Insurance Settlement	—	500	15,658	52,627	—
75.70.3724	Accident Reimbursement	—	127,443	—	60	60
75.70.3791	Miscellaneous Income	—	—	55	133	—
TOTALS		\$ 84,132	\$ 264,354	\$ 79,015	\$ 137,141	\$ 100,060
EXPENDITURES						
75.20.780.04.5001	Administration General Supplies	\$ 2,060	\$ 2,490	\$ —	\$ —	\$ —
75.20.780.06.5210	Administration Training Travel	694	—	135	—	—
75.20.780.18.5601	Administration Minor Equipment	—	—	495	—	—
75.20.790.08.5314	Admin Insurance Deductible	—	6,527	2,278	—	—
75.25.780.04.5001	HR General Supplies	536	274	—	—	—
75.25.780.06.5210	HR Training Travel	985	240	—	—	—
75.25.780.18.5601	HR Minor Equipment	380	—	—	—	—
75.25.780.36.7203	HR Software	—	—	—	7,600	7,600
75.30.780.04.5001	Finance General Supplies	—	—	206	—	—
75.30.780.06.5210	Finance Training Travel	686	—	397	—	—
75.30.790.08.5314	Finance Insurance Deductible	—	10,000	—	—	—
75.40.780.06.5210	Police Training Travel	39,413	878	6,324	4,500	—
75.40.780.06.5251	Police Registration Fees	—	30,972	23,020	25,000	—
75.40.780.06.5252	Police Lodging	—	—	4,038	5,500	—
75.40.780.18.5601	Police Minor Equipment	(39,284)	—	—	—	—
75.40.790.08.5314	Police Insurance Deductible	8,381	69,303	3,116	4,086	—
75.50.780.06.5210	Fire Training Travel	—	32,526	26,069	3,441	—
75.50.780.06.5259	Fire Training Costs	14,484	—	876	—	—
75.50.780.08.5389	Fire Wellness Physicals	—	—	—	—	35,000
75.50.780.18.5601	Fire Minor Equipment	17,394	21,996	36,880	686	—
75.50.780.38.5813	Fire Protective Clothing	33,350	—	—	44,600	40,000
75.50.790.08.5314	Fire Insurance Deductible	484	5,750	10,000	—	—
75.50.790.36.7201	Fire Capital Equipment	—	36,683	—	—	—
75.60.780.04.5001	Parks General Supplies	—	—	569	—	—
75.60.780.18.5601	Parks Minor Equipment	—	—	—	—	—
75.60.790.08.5314	Parks Insurance Deductible	—	58,076	20,918	13,343	—
75.70.780.04.5001	PW General Supplies	77	—	—	—	—
75.70.780.18.5601	PW Minor Equipment	90	759	583	—	—
75.70.780.38.5813	PW Protective Clothing	—	2,004	—	—	—
75.70.790.08.5314	PW Insurance Deductible	20,669	24,564	10,000	—	—
75.90.780.06.5210	IS Training Travel	3,498	—	—	—	—
75.90.780.18.5601	IS Minor Equipment	—	990	—	—	—
75.95.780.04.5001	City-Wide General Supplies	15,667	12,320	2,197	5,000	5,000
75.95.780.06.5210	City-Wide Training & Travel	10,932	2,152	15,575	5,850	—
75.95.780.08.5399	City-Wide Miscellaneous Fees	—	—	11,850	13,000	13,000
75.95.780.18.5601	City-Wide Minor Equipment	12,890	—	—	4,200	4,200
75.95.780.38.5989	City-Wide Mic Expenses	—	—	—	—	60,000
75.95.790.08.5314	City-Wide Insurance Deductible	32	—	—	—	50,000
TOTALS		\$ 143,417	\$ 318,504	\$ 175,525	\$ 136,805	\$ 214,800

City of Liberty, Missouri
Public Safety Sales Tax Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ —	\$ 1,044,190	\$ 1,785,294
Revenues			
PSST Sales Tax	\$ 2,679,068	\$ 2,673,520	\$ 2,747,480
Interest	13,457	8,500	—
Total Revenues	\$ 2,692,525	\$ 2,682,020	\$ 2,747,480
Total Resources	\$ 2,692,525	\$ 3,726,210	\$ 4,532,774
Expenditures			
Police			
Employee Compensation	\$ 124,346	\$ 80,681	\$ 319,228
Fees	—	1,825	—
Insurance	4,613	15,047	16,850
Training	10,618	18,019	45,994
Minor Equipment	1,128	14,300	19,000
Uniforms	4,100	2,251	4,000
Capital Expenditures	—	—	—
Transfers In from General Fund - Police	588,506	727,766	861,101
Fire			
Employee Compensation	\$ 161,664	\$ 210,337	\$ 252,370
Clothing Expense	—	—	7,500
Transfers in from General Fund - Fire	753,359	870,690	1,233,883
Total Expenditures	\$ 1,648,335	\$ 1,940,916	\$ 2,759,926
Total Revenue Over(Under) Expenditures	\$ 1,044,190	\$ 741,104	\$ (12,446)
Ending Fund Balance	\$ 1,044,190	\$ 1,785,294	\$ 1,772,848

YEAR 2020 BUDGET DETAIL
PUBLIC SAFETY SALES TAX FUND

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
59.10.3028	PSST Sales Tax	\$ —	\$ 629,439	\$ 2,679,068	\$ 2,673,520	\$ 2,747,480
59.50.3301	Interest	—	—	13,457	8,500	—
TOTALS		\$ —	\$ 629,439	\$ 2,692,525	\$ 2,682,020	\$ 2,747,480
EXPENDITURES						
59.40.501.02.4001	Salaries	\$ —	\$ —	\$ 91,232	\$ 58,083	\$ 164,800
59.40.501.02.4003	Out of Class	—	—	—	—	—
59.40.501.02.4004	Overtime	—	—	3,645	247	10,610
59.40.501.02.4015	Opt Out	—	—	3,762	2,397	—
59.40.501.02.4018	Health Savings	—	—	2,622	1,320	6,584
59.40.501.02.4101	Social Security	—	—	7,474	3,926	13,923
59.40.501.02.4102	LAGERS Retirement Program	—	—	3,827	1,285	27,421
59.40.501.02.4104	Workers Compensation	—	—	3,879	6,466	12,194
59.40.501.02.4105	Health Insurance	—	—	7,038	6,587	79,968
59.40.501.02.4106	Life Insurance	—	—	34	21	72
59.40.501.02.4107	Dental Insurance	—	—	620	278	2,588
59.40.501.02.4112	Vision Insurance	—	—	157	14	868
59.40.501.02.4116	Disability Insurance	—	—	57	57	200
59.40.500.06.5259	Training	—	—	10,618	18,019	45,994
59.40.500.08.5372	Recruitment Expenses	—	—	—	1,825	—
59.40.500.16.5715	Liability Insurance	—	—	2,636	9,630	9,630
59.40.500.18.5601	Minor Equipment	—	—	1,128	14,300	19,000
59.40.500.38.5812	Uniforms	—	—	4,100	2,251	4,000
59.40.500.36.7101	Vehicles	—	—	—	—	—
59.50.301.02.4001	Salaries	—	—	106,905	118,595	132,017
59.50.301.02.4003	Out of Class	—	—	1,072	324	—
59.50.301.02.4004	Overtime	—	—	1,767	11,679	18,188
59.50.301.02.4018	Health Savings (HSA)	—	—	2,729	3,564	3,007
59.50.301.02.4101	Social Security	—	—	8,172	9,987	11,721
59.50.301.02.4102	LAGERS Retirement Program	—	—	19,685	27,728	30,380
59.50.301.02.4104	Workers Compensation	—	—	5,150	12,035	18,338
59.50.301.02.4105	Health Insurance	—	—	15,223	24,883	36,569
59.50.301.02.4106	Life Insurance	—	—	24	41	54
59.50.301.02.4107	Dental Insurance	—	—	756	1,141	1,557
59.50.301.02.4112	Vision Insurance	—	—	115	250	389
59.50.301.02.4116	Disability Insurance	—	—	65	111	150
59.50.301.16.5715	Liability Insurance	—	—	1,977	5,417	7,220
59.50.300.38.5812	Clothing Expense	—	—	—	—	7,500
59.40.530.02.4099	Transfer In of PSST Costs from the General Fund	—	115,572	588,506	727,766	861,101
59.50.330.02.4099	Transfer In of PSST Costs from the General Fund	—	184,708	753,359	870,690	1,233,883
TOTALS		\$ —	\$ 300,280	\$ 1,648,335	\$ 1,940,916	\$ 2,759,926

TIF FUNDS

City of Liberty, Missouri
Consolidated TIF Projects - Bonds
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 4,756,737	\$ 4,381,311	\$ 4,762,492
Revenues			
Taxes	\$ 2,101,817	\$ 2,050,968	\$ 1,551,725
CID Sales Tax	1,541,395	457,266	433,329
Interest	42,405	72,055	44,000
Miscellaneous Income	3,427,182	18,000	15,000
Total Revenues	\$ 7,112,799	\$ 2,598,288	\$ 2,044,054
Expenditures			
Fees	\$ 1,045,135	\$ 169,228	\$ 49,431
Debt Service Principal	5,810,000	1,540,000	1,540,000
Debt Service Interest	605,244	499,374	489,755
Debt Service Fees	27,847	8,505	7,180
Debt Service Cost of Issuance	—	—	—
Total Expenditures	\$ 7,488,225	\$ 2,217,107	\$ 2,086,366
Revenue Over(Under) Expenditures	\$ (375,426)	\$ 381,181	\$ (42,312)
Restricted Cash - Bond Pymt	\$ 111,689	\$ 110,673	\$ 150,000
Restricted Cash - Redemption Acct	181,538	181,538	180,000
Restricted Cash - PILOTS	152	152	—
Restricted Cash - EATS	383,008	382,978	380,000
Restricted Cash - Bond Proceeds	3,613,088	917,706	2,226,720
Restricted Cash - Business Inter	1,383,655	990,751	990,751
Restricted Cash - TIF	1,019	1,019	1,033
Restricted Cash - Surplus	358,449	358,449	421,850
Restricted Cash - Cost of Issuance	2	2	—
Restricted Cash - CID Revenues	49,122	49,115	50,000
Restricted Cash - CID Surplus	172,674	172,674	100,000
Restricted Fund For Debt Service Held by City	(1,873,085)	1,597,435	219,826
Ending Fund Balance	\$ 4,381,311	\$ 4,762,492	\$ 4,720,180

YEAR 2020 BUDGET DETAIL
Consolidated TIF Projects - Bonds

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
**10.3001	Real Estate Tax	\$ 93,415	\$ 93,018	\$ 92,339	\$ 88,255	\$ 95,526
**10.3009	Delinquent Charges	—	249	—	—	—
**10.3029	Sales Tax Transfers	941,020	942,975	948,715	949,153	494,102
**10.3036	TIF County PILOT-Cty/Schl/Hosp	713,116	709,973	713,475	681,352	789,159
**10.3038	County Sales Tax	193,940	238,890	245,110	230,577	73,568
**10.3039	TIF Sales Tax-County Phase B	84,375	88,780	102,177	101,630	99,370
**15.3502	CID Sales Tax Series 2007	823,963	1,006,319	913,230	—	—
**15.3503	CID Captured by TIF	318,048	250,388	388,872	238,263	237,259
**15.3504	CID Pledged by Agreement	—	—	176,976	171,097	170,921
**15.3505	CID Project B-1	309,689	282,856	—	—	—
**15.3549	Zoological Sales Tax	34,541	45,425	62,317	47,906	25,149
**50.3301	Interest Earnings-Reserve	—	41	—	—	—
**50.3302	Interest Earnings-Reserve	383	15,130	42,405	72,055	44,000
**70.3791	Miscellaneous Income	9,926	6,905	12,182	18,000	15,000
**70.3794	Bond Proceeds	—	1,565,000	3,415,000	—	—
TOTALS		<u>\$3,522,415</u>	<u>\$5,245,951</u>	<u>\$7,112,799</u>	<u>\$2,598,288</u>	<u>\$2,044,054</u>

EXPENDITURES						
** **.08.5311	Legal Fees	\$ —	\$ —	\$ 4,000	\$ —	\$ —
** **.08.5341	Administrative Fees	6,298	8,217	7,874	6,786	5,150
** **.08.5365	Reimbursable Fees	143,535	130,281	114,481	—	—
** **.08.5397	Contract Labor	—	—	—	—	—
** **.08.5399	Miscellaneous Fees	826,690	998,364	918,780	12,442	14,281
** **.08.5850	Developer Reimbursement	—	—	—	150,000	30,000
** **.08.5995	Transfer-Debt Service Fund	—	—	—	—	—
** **.24.6001	Bond Principal	1,250,000	3,325,000	5,810,000	1,540,000	1,540,000
** **.24.6011	Bond Interest	811,968	784,064	605,244	499,374	489,755
** **.24.6021	Debt Service Fees	13,393	9,699	27,847	8,505	7,180
** **.24.6024	Cost of Issuance	—	15,403	—	—	—
** **.42.5995	Transfer-Debt Service Fund	—	—	—	—	—
TOTALS		<u>\$3,051,883</u>	<u>\$5,271,029</u>	<u>\$7,488,225</u>	<u>\$2,217,107</u>	<u>\$2,086,366</u>

City of Liberty, Missouri
Debt Service Schedule
Tax Increment Bonds

Amount Issued: \$5,710,000

Date Issued: May 01, 2010

Purpose: Roger's Plaza Project

Year	Interest Rate	April 1		October 1		Total Payment	Bond Balance
		Principal	Interest	Principal	Interest		
2010							\$ 5,710,000
2010		—	—	—	157,381.88	157,381.88	5,710,000
2011		—	192,712.50	—	192,712.50	385,425.00	5,710,000
2012		60,000	192,712.50	60,000	190,687.50	503,400.00	5,590,000
2013		65,000	188,662.50	70,000	186,468.75	510,131.25	5,455,000
2014		70,000	184,106.25	75,000	181,743.75	510,850.00	5,310,000
2015		80,000	179,212.50	80,000	176,512.50	515,725.00	5,150,000
2016		85,000	173,812.50	90,000	170,943.75	519,756.25	4,975,000
2017		210,000	167,906.25	95,000	160,818.75	633,725.00	4,670,000
2018		105,000	157,612.50	105,000	154,068.75	521,681.25	4,460,000
2019		110,000	150,525.00	115,000	146,812.50	522,337.50	4,235,000
2020		120,000	142,931.25	125,000	138,881.25	526,812.50	3,990,000
2021		130,000	134,662.50	135,000	130,275.00	529,937.50	3,725,000
2022		145,000	125,718.75	150,000	120,825.00	541,543.75	3,430,000
2023		150,000	115,762.50	155,000	110,700.00	531,462.50	3,125,000
2024		165,000	105,468.75	170,000	99,900.00	540,368.75	2,790,000
2025		180,000	94,162.50	185,000	88,087.50	547,250.00	2,425,000
2026		195,000	81,843.75	200,000	75,262.50	552,106.25	2,030,000
2027		210,000	68,512.50	215,000	61,425.00	554,937.50	1,605,000
2028		225,000	54,168.75	230,000	46,575.00	555,743.75	1,150,000
2029		240,000	38,812.50	250,000	30,712.50	559,525.00	660,000
2030		660,000	22,275.00	—	—	682,275.00	—
TOTALS		\$ 3,205,000	\$ 2,571,581	\$ 2,505,000	\$ 2,620,794	\$ 10,902,376	

City of Liberty, Missouri
Debt Service Schedule
TIF Series 2015 Bond

Amount Issued: \$4,435,000

Date Issued: May 5, 2015

Purpose: Refunding TIF Series 2004

Year	Interest Rate	March 1		September 1		Total Payment	Bond Balance
		Principal	Interest	Principal	Interest		
							4,435,000
2015	2.700%			500,000	38,584.50	538,584.50	3,935,000
2016	2.700%	315,000	54,270.00	470,000	49,882.50	886,992.50	3,150,000
2017	2.700%	525,000	45,562.50	225,000	41,107.50	827,962.50	2,400,000
2018	2.700%	295,000	36,652.50	465,000	32,062.50	820,817.50	1,640,000
2019	2.700%	360,000	27,472.50	460,000	22,747.50	859,420.00	820,000
2020	2.700%	820,000	18,022.50	—	—	842,140.00	—
2021	2.700%	—	—	—	—	—	—
TOTALS		\$ 2,315,000	\$ 172,328	\$ 2,120,000	\$ 168,590	\$ 4,775,917	

*Debt Service Reserve \$443,500 + Interest

City of Liberty, Missouri
Debt Service Schedule
TIF Series 2017 Bonds

Amount Issued: \$1,565,000

Date Issued: December 13, 2017

Purpose: Refunding of 2010 Special Obligation Bonds (CCHC Lots)

Year	Interest Rate	March 1 Interest	Principal	September 1 Interest	Total Payment	Bond Balance
2017						1,565,000
2018	2.65%	9,676.92	95,000	21,197.06	125,873.98	1,470,000
2019	2.65%	19,585.71	85,000	19,910.33	124,496.04	1,385,000
2020	2.65%	18,555.15	90,000	18,759.06	127,314.21	1,295,000
2021	2.65%	17,254.00	100,000	17,540.06	134,794.06	1,195,000
2022	2.65%	15,922.00	100,000	16,185.61	132,107.61	1,095,000
2023	2.65%	14,589.35	100,000	14,831.17	129,420.52	995,000
2024	2.65%	13,330.24	105,000	13,476.72	131,806.96	890,000
2025	2.65%	11,858.01	110,000	12,054.56	133,912.57	780,000
2026	2.65%	10,392.42	110,000	10,564.67	130,957.09	670,000
2027	2.65%	8,926.82	120,000	9,074.78	138,001.60	550,000
2028	2.65%	7,368.47	120,000	7,449.44	134,817.91	430,000
2029	2.65%	5,729.15	125,000	5,824.11	136,553.26	305,000
2030	2.65%	4,063.70	130,000	4,131.06	138,194.76	175,000
2031	2.65%	2,331.63	120,000	2,370.28	124,701.91	55,000
2032	2.65%	736.85	55,000	744.94	56,481.79	—
TOTALS		\$ 160,320.42	\$ 1,565,000	\$ 174,113.85	\$ 1,899,434.27	

City of Liberty, Missouri
Debt Service Schedule
TIF Series 2018 Bonds

Amount Issued: \$3,415,000

Date Issued: Feb 21, 2018

Purpose: Refunding TIF Series 2007

Year	Interest Rate	April 1		October 1		Total Payment	Bond Balance
		Principal	Interest	Principal	Interest		
							\$ 3,415,000
2018	2.70%			175,000	76,173.47	251,173.47	3,240,000
2019	2.70%	—	59,130	385,000	59,130	503,260	2,855,000
2020	2.70%	—	52,103.75	410,000	52,103.75	514,207.5	2,445,000
2021	2.70%	—	44,621.25	435,000	44,621.25	524,242.5	2,010,000
2022	2.70%	—	36,682.5	460,000	36,682.5	533,365	1,550,000
2023	2.70%	—	28,287.5	480,000	28,287.5	536,575	1,070,000
2024	2.70%	—	19,527.5	1,070,000	19,527.5	1,109,055	—
TOTALS		\$ —	\$ 240,352.5	\$ 3,415,000	\$ 316,525.97	\$ 3,971,878.47	

City of Liberty, Missouri
Consolidated TIF Projects - Pay-Go
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 388,657	\$ 395,474	\$ 406,904
Revenues			
Taxes	\$ 1,559,252	\$ 1,777,359	\$ 1,948,391
CID Sales Tax	777,383	964,221	807,060
Interest Earnings	—	—	—
Total Revenues	<u>\$ 2,336,635</u>	<u>\$ 2,741,580</u>	<u>\$ 2,755,451</u>
Total Resources	<u>\$ 2,725,292</u>	<u>\$ 3,137,054</u>	<u>\$ 3,162,355</u>
Expenditures			
Administrative Fees	\$ 97,307	\$ 179,368	\$ 9,464
TIF Reimbursable Fees	1,232	—	—
Miscellaneous Fees	8,702	9,368	14,473
Developer Fees	2,222,577	2,541,414	2,731,513
Total Expenditures	<u>\$ 2,329,817</u>	<u>\$ 2,730,150</u>	<u>\$ 2,755,450</u>
Revenue Over(Under) Expense	<u>\$ 6,818</u>	<u>\$ 11,430</u>	<u>\$ 1</u>
Ending Fund Balance	<u><u>\$ 395,474</u></u>	<u><u>\$ 406,904</u></u>	<u><u>\$ 406,905</u></u>

YEAR 2020 BUDGET DETAIL
Consolidated TIF Projects - Pay-Go

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
**10.3001	Real Estate Tax	\$ 60,114	\$ 60,114	\$ 55,916	\$ 87,351	\$ 97,679
**10.3029	Sales Tax Transfers	597,127	602,470	682,567	711,411	732,231
**10.3036	TIF County PILOT	458,898	458,824	432,041	675,372	806,947
**10.3038	County Sales Tax	267,211	352,338	328,070	249,025	256,294
**15.3503	CID Captured by TIF	—	141,889	343,982	396,310	403,530
**15.3504	CID Pledged by Agreement	660,213	764,324	433,400	567,911	403,530
**15.3549	Zoological Sales Tax	29,315	47,264	60,659	54,200	55,240
**50.3301	Interest Earnings-Reserve	—	22	—	—	—
TOTALS		<u>\$2,072,877</u>	<u>\$2,427,245</u>	<u>\$2,336,635</u>	<u>\$2,741,580</u>	<u>\$2,755,451</u>
EXPENDITURES						
....08.5341	Administrative Fees	88,752	88,990	97,307	179,368	9,464
....08.5365	Reimbursable Fees	385	315	1,232	—	—
....08.5397	Contract Labor	—	—	—	—	—
....08.5399	Miscellaneous Fees	8,218	11,232	8,702	9,368	14,473
....08.5860	Developer Reimbursement	2,065,241	2,173,040	2,222,577	2,541,414	2,731,513
TOTALS		<u>\$2,162,596</u>	<u>\$2,273,576</u>	<u>\$2,329,817</u>	<u>\$2,730,150</u>	<u>\$2,755,450</u>

City of Liberty, Missouri
Liberty Commons TIF Project
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 5,216,704	\$ 5,760,633	\$ 6,750,190
Revenues			
Real Estate Tax - City Pilots	\$ 43,399	\$ 114,888	\$ 120,323
TIF Sales Tax - City	506,598	533,130	602,010
TIF Real Estate Tax - County Pilots	333,227	887,702	994,012
TIF Sales Tax - County	129,617	186,600	210,710
Hotel Rebate	22,057	31,680	31,680
CID Sales Tax	419,369	463,400	518,500
CID Special Assessment	156,242	483,206	483,206
Zoological Sales Tax	31,942	26,660	30,100
TDD Sales Tax	247,381	350,540	405,640
Interest Earnings-Reserve	40,272	67,908	55,000
Transfers	1,417,119	—	—
Total Revenues	\$ 3,347,223	\$ 3,145,712	\$ 3,451,181
Expenditures			
Administrative Fees	\$ 4,081	\$ 2,303	\$ 2,303
Legal Fees	438	138	—
TIF Reimbursable Fees	156,930	—	—
Miscellaneous Fees	5,870	14,644	25,561
Developer Reimbursements	—	—	—
Bond Principal	—	340,000	415,000
Bond Interest	1,804,069	1,795,360	1,776,009
Debt Service Fees	3,710	3,710	3,710
Transfers - CID/TDD	828,195	—	—
Total Expenditures	\$ 2,803,294	\$ 2,156,155	\$ 2,222,583
Revenue Over(Under) Expense	\$ 543,929	\$ 989,557	\$ 1,228,598
Restricted Cash - Project Fund	\$ 5	\$ 5	\$ 5
Restricted Cash - Bond Payment	470	1,017	1,017
Restricted Cash - EATS	78,117	30	40
Restricted Cash - Bond Proceeds	2,690,261	2,695,381	270,000
Restricted Cash - Business Interruption	279,121	392,904	415,000
Restricted Cash - Capitalized Int	114	—	—
Restricted Cash - CID	17,511	6	10
Restricted Cash - TDD	8,642	5	10
Restricted Cash - Project Fund	7	7	7
Restricted Fund For Debt Service Held by City	2,686,384	3,660,834	7,292,699
Ending Fund Balance	\$ 5,760,633	\$ 6,750,190	\$ 7,978,788

YEAR 2020 BUDGET DETAIL
LIBERTY COMMONS TIF FUND

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
16.10.3001	Real Estate	\$ —	\$ —	\$ 43,124	\$ 114,888	\$ 120,323
16.10.3009	Delinquent Charges	—	—	275	—	—
16.10.3023	Hotel Rebate	—	—	22,057	31,680	31,680
16.10.3029	Sales Tax Transfers	100,381	384,644	506,598	533,130	602,010
16.10.3036	Tif County Pilots	—	—	333,227	887,702	994,012
16.10.3038	County Sales Tax	—	109,423	129,617	186,600	210,710
16.15.3503	CID Captured by TIF	—	—	209,181	231,700	259,250
16.15.3504	CID Pledged by Agreement	11,346	255,910	210,188	231,700	259,250
16.15.3505	CID Spec Ass Capt by TIF	—	—	—	241,603	241,603
16.15.3506	CID Spec Ass Pledged	—	—	156,242	241,603	241,603
16.15.3549	Zoological Sales Tax	256	13,670	31,942	26,660	30,100
16.16.3551	TDD Captured by TIF	9,878	101,406	127,143	167,350	194,900
16.16.3552	TDD Pledged By Agreement	—	—	120,238	183,190	210,740
16.50.3302	Interest Earnings - Reserve	1,376	8,206	40,272	67,908	55,000
16.70.3794	Bond Proceeds	—	—	—	—	—
17.15.3504	Transfers - CID	4,169	264,840	420,465	—	—
17.15.3505	Transfers-CID Special Asses	—	—	741,091	—	—
17.50.3301	Interest Earnings	—	69	—	—	—
18.15.3551	Transfers - TDD	4,130	108,302	255,564	—	—
18.50.3301	Interest Earnings	—	26	—	—	—
TOTALS		\$ 131,534	\$ 1,246,497	\$ 3,347,223	\$ 3,145,712	\$ 3,451,181
EXPENDITURES						
16.70.675.08.5311	Legal Fees	—	1,910	438	138	—
16.70.675.08.5341	Administrative Fees	363	2,178	2,303	2,303	2,303
16.70.675.08.5365	Reimbursable Fees	14,411	4,326	688	—	—
16.70.675.08.5397	Contract Labor	—	—	—	—	—
16.70.675.08.5399	Miscellaneous Fees	1,855	151	5,870	14,644	25,561
16.70.675.08.5860	Developer Reimbursement	10,615,454	950,684	—	—	—
16.70.675.24.6001	Bond Principal	—	—	—	340,000	415,000
16.70.675.24.6011	Bond Interest	2,214,996	1,804,069	1,804,069	1,795,360	1,776,009
16.70.675.24.6021	Debt Service Fees	—	3,710	3,710	3,710	3,710
16.70.675.24.6024	Cost of Issuance	—	—	—	—	—
17.70.675.08.5341	Administrative Fees	59	1,286	1,095	—	—
17.70.675.08.5365	TIF Reimbursable Fees	70	315	156,242	—	—
17.70.675.08.5399	Miscellaneous Fees	11,346	255,910	580,814	—	—
18.70.675.08.5341	Administrative Fees	53	510	683	—	—
18.70.675.08.5365	TIF Reimbursable Fees	70	315	—	—	—
18.70.675.08.5399	Miscellaneous Fees	9,878	101,406	247,381	—	—
TOTALS		\$ 2,868,554	\$ 3,126,769	\$ 2,803,294	\$ 2,156,155	\$ 2,222,583

City of Liberty, Missouri
Debt Service Schedule
TIF Seres 2015A

Amount Issued: \$31,065,000

Date Issued: September 9, 2015

Purpose: Liberty Commons Project - Series 2015A

Year	Interest Rate	June 1		December 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
						\$31,065,000
2015		—	—	410,926.77	410,926.77	31,065,000
2016		—	902,034.38	902,034.38	1,804,068.76	31,065,000
2017		—	902,034.38	902,034.38	1,804,068.76	31,065,000
2018		—	902,034.38	902,034.38	1,804,068.76	31,065,000
2019	5.125%	340,000	902,034.38	893,321.88	2,135,356.26	30,725,000
2020	5.125%	415,000	893,321.88	882,687.5	2,191,009.38	30,310,000
2021	5.125%	455,000	882,687.5	871,028.13	2,208,715.63	29,855,000
2022	5.125%	520,000	871,028.13	857,703.13	2,248,731.26	29,335,000
2023	5.125%	565,000	857,703.13	843,225	2,265,928.13	28,770,000
2024	5.125%	625,000	843,225	827,209.38	2,295,434.38	28,145,000
2025	5.125%	695,000	827,209.38	809,400	2,331,609.38	27,450,000
2026	5.750%	785,000	809,400	786,831.25	2,381,231.25	26,665,000
2027	5.750%	860,000	786,831.25	762,106.25	2,408,937.5	25,805,000
2028	5.750%	970,000	762,106.25	734,218.75	2,466,325	24,835,000
2029	5.750%	1,065,000	734,218.75	703,600	2,502,818.75	23,770,000
2030	5.750%	1,185,000	703,600	669,531.25	2,558,131.25	22,585,000
2031	5.750%	1,225,000	669,531.25	634,312.5	2,528,843.75	21,360,000
2032	5.750%	1,130,000	634,312.5	601,825	2,366,137.5	20,230,000
2033	5.750%	1,230,000	601,825	566,462.5	2,398,287.5	19,000,000
2034	5.750%	1,355,000	566,462.5	527,506.25	2,448,968.75	17,645,000
2035	5.750%	1,475,000	527,506.25	485,100	2,487,606.25	16,170,000
2036	6.000%	1,615,000	485,100	436,650	2,536,750	14,555,000
2037	6.000%	1,750,000	436,650	384,150	2,570,800	12,805,000
2038	6.000%	1,920,000	384,150	326,550	2,630,700	10,885,000
2039	6.000%	980,000	326,550	297,150	1,603,700	9,905,000
2040	6.000%	790,000	297,150	273,450	1,360,600	9,115,000
2041	6.000%	860,000	273,450	247,650	1,381,100	8,255,000
2042	6.000%	940,000	247,650	219,450	1,407,100	7,315,000
2043	6.000%	1,020,000	219,450	188,850	1,428,300	6,295,000
2044	6.000%	1,105,000	188,850	155,700	1,449,550	5,190,000
2045	6.000%	1,200,000	155,700	119,700	1,475,400	3,990,000
2046	6.000%	3,990,000	119,700	—	4,109,700	—
TOTALS		\$ 31,065,000	\$ 18,713,506.29	\$ 18,222,398.68	\$ 68,000,904.97	

City of Liberty, Missouri
Debt Service Schedule
TIF Series 2015 B

Amount Issued: \$9,095,000

Date Issued: September 9, 2015

Purpose: Liberty Commons Project - Series 2015B

Year	Interest Rate	June 1		December 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
						9,095,000
2015		—	—	—	—	9,095,000
2016		—	592,690.83	—	592,690.83	9,095,000
2017		—	773,075	—	773,075	9,095,000
2018		—	773,075	—	773,075	9,095,000
2019		—	773,075	—	773,075	9,095,000
2020		—	773,075	—	773,075	9,095,000
2021		—	773,075	—	773,075	9,095,000
2022		—	773,075	—	773,075	9,095,000
2023		—	773,075	—	773,075	9,095,000
2024		—	773,075	—	773,075	9,095,000
2025		—	773,075	—	773,075	9,095,000
2026		—	773,075	—	773,075	9,095,000
2027		—	773,075	—	773,075	9,095,000
2028		—	773,075	—	773,075	9,095,000
2029		—	773,075	—	773,075	9,095,000
2030		—	773,075	—	773,075	9,095,000
2031		—	773,075	—	773,075	9,095,000
2032		—	773,075	—	773,075	9,095,000
2033		—	773,075	—	773,075	9,095,000
2034		—	773,075	—	773,075	9,095,000
2035		—	773,075	—	773,075	9,095,000
2036		—	773,075	—	773,075	9,095,000
2037		—	773,075	—	773,075	9,095,000
2038		—	773,075	—	773,075	9,095,000
2039		—	773,075	—	773,075	9,095,000
2040		—	773,075	—	773,075	9,095,000
2041		—	773,075	—	773,075	9,095,000
2042		—	773,075	—	773,075	9,095,000
2043		—	773,075	—	773,075	9,095,000
2044		—	773,075	—	773,075	9,095,000
2045		—	773,075	—	773,075	9,095,000
2046	8.50%	9,095,000	773,075	—	9,868,075	—
TOTALS		\$ 9,095,000	\$ 23,784,940.83	\$ —	\$ 32,879,940.83	

ENTERPRISE FUNDS

Utilities Department Program Narrative

Mission Statement:

To operate, adapt and maintain the City of Liberty's water and wastewater systems at the highest standards, to provide ultimate quality, reliable and efficient water and wastewater services that exceed the public's expectation as well as regulatory requirements by sustaining and improving public support through education and involvement, now and in the future.

Services:

1. Water and Wastewater

- Utilities Production & Treatment Division

The Production & Treatment Division operates and maintains the City of Liberty's water treatment plant, which went into service in 1962. Production plant staff is responsible for collecting all drinking water samples throughout the City, including the Lee Chemical Superfund site as necessary for monitoring water quality and complying with all State and Federal regulations. Staff also provides operations and maintenance for the City's 12 raw water wells. Additionally, the division operates and maintains the City of Liberty's Wastewater Treatment Facility which began service in January 2017. Operating under a NPDES permit the goal is to meet or exceed State and Federal Regulations. Sampling tasks include Industrial Pollution Pretreatment (IPP), regulatory, and process control. Plant staff also maintains and operates the City's six (6) lift stations.

- Utilities Maintenance (Operations) Division

The Utilities Maintenance Division is responsible for operating, repairing, and maintaining the city's water distribution system consisting of 195.2 miles of drinking water distribution mains, 1,639 fire hydrants and 3,976 water distribution system valves within the City limits. This Division is also responsible for operating,

repairing, and maintaining the collection system consisting of 184 miles of wastewater collection lines and 4,436 manholes within the City limits. This Division is also responsible for the operations and maintenance of all City wastewater force mains and associated structures.

- Utilities Construction Division

The Utilities Construction Division is responsible for the oversight and management related to the construction of City water distribution and collection system infrastructure projects. This Division constructs new infrastructure and replaces failing infrastructure including; water mains, fire hydrants, valves, wastewater collection mains and manholes. This Division assists other Departments with their underground infrastructure projects as well.

- Utilities Meter Services Division

The Utilities Meter Services Division is responsible for the installation, reading, and repair or replacement of all City meters. Currently there are an estimated 10,877 meters both residential as well as commercial within the City limits.

Staffing Levels:

The Utilities Department proposed staffing levels for FY2020, along with a brief look at historical staffing levels, are as follows:

Position Title	2016	2017	2018	2019	2020 Budget
Utilities Manager - Collections	1	1	1	1	1
Util Collection Worker I	3	3	5	5	5
Util Collection Worker II	1	1	1	1	2
Construction Manager - Sewer	1	1	1	1	1
Construction Manager - Water	1	1	1	1	1
Util Construction Worker I	1	1	1	1	1
Util Construction Worker II	1	1	2	2	1
Utilities Manager - Distribution	1	1	1	1	1
Util Distribution Worker I	5	5	5	5	5
Util Distribution Worker II	2	2	2	2	2
Util Water Service Specialist	—	—	1	1	—
Util Meter Service Technician	—	—	—	—	1
Utilities Manager - Production	—	—	—	—	1
Util Prod/Treatment Tech I	—	—	2	2	2
Production Technician	1	1	1	1	1
WWTP - IPP Coordinator	—	—	10	10	9
Util Treatment Manager	6	5	—	—	—
Treatment Technician	—	—	—	1	1
Utilities Worker - Prod/Treatment	—	1	1	1	1
Utilities Director	—	2	4	—	—
Utilities Asst. Director Production & Treatment	—	—	2	1	1
Utilities Asst. Director Operations & Construction	1	1	1	1	1
Administrative Assistant - Utilities	1	1	1	1	1
Total	26	28	43	39	39

Previous Year's Goals and Objectives:

The Utilities Department FY2019 goals and objectives were as follows:

Utilities Production & Treatment Division 2019 Goals:

1. Achieve licensure of all water production and wastewater treatment plant staff, and increase existing license levels.

Objective: Maintain and increase measurable skill level of staff within the water production division, as evidenced by operator license level increases.

Update: Six staff members increased their licensure level.

2. Continue well maintenance program to maintain well performance and to minimize well downtime.

Objective: Perform annual well preventive maintenance and measurements to monitor and secure confident drinking water well production rates.

Update: Approximately half of the wells are treated every year which results in the highest level of water production per unit of energy consumed and highest water production rate per well.

3. Convert water production plant softening system from quicklime to hydrated lime.

Objective: To increase safety, both for plant staff and chemical deliveries, achieve precise dosing and consistent water quality throughout the production plant and distribution system.

Update: A feasibility study was completed and proceeding with engineering design and construction process.

1. Increase production and treatment plant SOP utilization and data recordation in pursuit of Operation Excellence.

Objective: Through reliance on proper procedures and by recording daily performance data, staff is striving to reduce inefficiency and achieve an overall improvement in plant operations.

Update: The water production plant has completed SOP documentation. The waste water treatment plant is approximately 30% complete with SOP documentation.

Utilities Maintenance (Operations) Division 2019 Goals:

1. Continue to implement UDF program to ensure optimum quality drinking water.

Objective: New employees have been trained on UDF equipment/policy. Continue to rotate staff into UDF program to ensure competency and proficiency with flushing procedures to improve ease of transmission and distribution throughout the system.

Update: Program was suspended to address water meter infrastructure upgrade staffing demand.

2. Continue the replacement of old, malfunctioning, and obsolete fire hydrants throughout the distribution system due to the fact that they have become substandard and a liability.

Objective: Hydrants have been selected for CIP (Capitol Improvement Project) replacement. There are a total of 25 hydrants throughout the City scheduled for replacement.

Update: A total of 14 hydrants were repaired or replaced.

3. Train all employees for traffic flagger certification, trench excavation awareness, and competent person training.

Objective: To ensure a safe work environment of competency and proficiency.

Update: Safety is a daily emphasis and training is a monthly activity.

4. Continue the cleaning and televising of city flow basins.

Objective: To have documentation and records of the wastewater collection system showing the condition of city assets, and to track and repair defects/deficiencies that need attention for improving the system.

Update: Crews televised 37,806 feet of sewer main, the information collected is utilized in prioritization of sewer main repair and replacement.

5. Continue with yearly root control sawing program

Objective: To reduce the liability of the City on sewer backup claims by creating a maintenance schedule. Also to reduce the number of customer complaint sewer issues.

Update: Crews completed 61,377 feet of sewer main cleaned of roots.

6. Identify and repair broken areas of sewer main through televising of basins.

Objective: To find and repair problem areas in the city sewer system as to reduce liability on City infrastructure.

Update: Crews televised 37,806 feet of sewer main, the information collected is utilized in prioritization of sewer main repair and replacement.

Utilities Construction Division 2019 Goals:

1. Complete assigned projects efficiently, professionally and in a timely manner.

Objective: To have materials, equipment and staff available and in good working condition for the assigned projects.

Update: Scheduled maintenance resulted in few equipment breakdowns.

2. Repair and update city Wastewater Collection and Water Distribution System

Objective: To have manpower and equipment ready and available for any situation.

Update: The crews were able to prioritize projects and complete 3 emergency projects.

3. Provide a safe working environment for each and every project in 2019.

Objective: To follow safety programs and maintain safety equipment and take any classes offered to make projects safer.

Update: Safety is a daily emphasis and training is a monthly activity.

4. To begin and complete 7 major projects in 2019, 5 Water and 2 Sewer.

Objective: To get competitive vender prices for materials and to have labor and equipment ready to begin work.

Update: Crews completed the scheduled projects.

Utilities Meter Services Division 2019 Goals:

1. To have a fully functioning AMI (Advanced Metering Infrastructure) in place and operational by the end of 2019.

Objective: To increase revenue and ensure an accurate 12 month billing cycle per calendar year.

Update: Infrastructure and software components of the upgrade project are under contract and installation is approximately 30% complete.

2. To have all employees up to date on training pertinent to our department, i.e. flagger training, confined spaces, and competent persons.

Objective: To ensure the safety of all persons involved with the job at hand

Update: Safety is a daily emphasis and training is a monthly activity.

3. To have all brass meters recycled disposed of properly.

Objective: To clean up our yard and to ensure a healthy work environment for all.

Update: All scrap material is stored in the utilities yard and disposed of at a recycling vendor periodically through the year.

FY2020 Goals and Objectives:

The Utilities Department FY2020 strategic goals and objectives include the following:

Administrative Division 2020 Goals:

1. Improve operational efficiencies of the enterprise fund.

Objective: Complete the second phase of solar panel installation.

2. Improve operational resiliency of the enterprise fund.

Objective: Complete a feasibility study of adding a generator at the water treatment plant.

Utilities Production & Treatment Division 2020 Goals:

1. Maintain federal and state regulatory compliance.

Objective: Attain American Water Infrastructure Act compliance by completing Risk and Resilience Assessment by June 30, 2021 and completing an Emergency Response Plan update by December 31, 2021.

2. Complete Water Master Plan update to maintain five year cycle.

Objective: Maintain a five year cycle of master plan updates to meet state requirements and coordinate update with City Comprehensive Plan Update.

3. Achieve licensure of all water production and wastewater treatment plant staff, and increase existing license levels.

Objective: Maintain and increase measurable skill level of staff within the water production division, as evidenced by operator license level increases.

4. Continue well maintenance program to maintain well performance and to minimize well downtime.

Objective: Perform annual well preventive maintenance and measurements to monitor and secure confident drinking water well production rates.

5. Convert water production plant softening system from quicklime to hydrated lime.

Objective: To increase safety, both for plant staff and chemical deliveries, achieve precise dosing and consistent water quality throughout the production plant and distribution system.

6. Increase production and treatment plant SOP utilization and data recordation in pursuit of Operation Excellence.

Objective: The water production plant has completed SOP documentation. The waste water treatment plant is approximately 30% complete with SOP documentation.

7. Improve the operational efficiencies of the Waste Water Treatment Plant.

Objective: Improve the bio-solids stabilization process to fully comply with federal and state regulations and improve process efficiency.

Utilities Maintenance (Operations) Division 2020 Goals:

1. Improve operational efficiencies of the enterprise fund.

Objective: Allocate employees to continue to implementation of the UDF program which will improve valve system resiliency and improve water quality.

Objective: Continue the replacement of old, malfunctioning, and obsolete fire hydrants throughout the distribution system.

2. Implement a safety focused culture.

Objective: Train all employees for traffic flagger certification, trench excavation awareness, and competent person training.

3. Improve the operational effectiveness and resiliency of the sewer collection system.

Objective: Continue the cleaning and televising of city flow basins to have documentation and records of the wastewater collection system showing the condition of city assets, and to track and repair defects/deficiencies that need attention for improving the system.

Objective: Continue with yearly root control sawing program to reduce the liability of the City on sewer backup claims by creating a maintenance schedule and reduce the number of customer sewer complaint issues.

Utilities Construction Division 2020 Goals:

1. Maintain the resiliency of the distribution and collection infrastructure.

Objective: Maintain our ability to quickly and cost effectively address major and minor infrastructure improvements.

Objective: Initiate and complete seven projects in 2020, three water distribution and four sewer collection.

1. Implement a safety focused culture.

Objective: Train all employees for traffic flagger certification, trench excavation awareness, and competent person training.

Utilities Meter Services Division 2020 Goals:

1. To have a fully functioning AMI (Advanced Metering Infrastructure) in place and operational by the end of 2020.

Objective: To provide efficient and accurate 12 month billing cycle per calendar year.

1. Implement a safety focused culture.

Objective: Train all employees for traffic flagger certification, trench excavation awareness, and competent person training.

1. To have all brass meters recycled disposed of properly.

Objective: To clean up our yard and to ensure a healthy work environment for all.

City of Liberty
Water Operating and Water Capital Funds
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Rate Increase	3.70%	4.30%	1.00%
Income			
User Fee Income	\$ 5,945,564	\$ 5,814,370	\$ 5,853,928
Interest Earnings	61,812	126,300	79,000
Sale of Public Property	23,000	—	—
Other Income	198,980	124,147	84,250
Total Income	\$ 6,229,355	\$ 6,064,817	\$ 6,017,178
Operating Expense			
Total Expense	\$ 5,935,157	\$ 6,886,906	\$ 7,320,053
Less: Interest Expense	35,043	126,378	90,120
Less: Depreciation/Amortization	1,291,299	1,459,804	1,500,000
Less: Capital	244,000	1,081,038	1,082,000
Total Operating Expense	\$ 4,364,815	\$ 4,219,686	\$ 4,647,933
Operating Income	\$ 1,864,541	\$ 1,845,131	\$ 1,369,245
Operating Income For Ratio Calculation	\$ 1,864,541	\$ 1,845,131	\$ 1,369,245
Total Debt and Interest	\$ 559,345	\$ 572,681	\$ 651,900
Debt Ratio	333%	322%	210%
Ending Combined Cash	\$ 1,281,489	\$ 1,744,139	\$ 1,202,418
45 Days Cash Outflow	\$ 560,818	\$ 649,262	\$ 558,777
WATER FUND OPERATIONS			
Total Operating Revenue	\$ 7,203,257	\$ 6,040,817	\$ 5,993,178
Operating Expenses			
Total Finance Utility Billing	\$ 356,247	\$ 303,691	\$ 316,893
Total Water System Maintenance	1,231,169	1,309,507	1,522,650
Total Water Supply and Processing	2,190,385	1,966,533	2,106,790
Total Water Administration	2,157,356	3,307,175	3,373,720
Total Water Operating Expenses	\$ 5,935,157	\$ 6,886,906	\$ 7,320,053
Revenue Favorable/(Unfavorable) to Expenses	\$ 1,268,101	\$ (846,089)	\$ (1,326,875)
Total Cash Inflow	\$ 6,183,609	\$ 6,040,817	\$ 5,993,178
Total Cash Outflow	\$ 4,643,858	\$ 5,427,102	\$ 5,820,053
Total Cash Generated/(Consumed) Before Debt Service	\$ 1,539,751	\$ 613,715	\$ 173,125
Total Debt Service Principal	\$ 526,800	\$ 545,259	\$ 588,680
Cash Inflow Favorable/(Unfavorable) to Cash Outflow	\$ 1,012,951	\$ 68,456	\$ (415,555)

	2018 Actual	2019 Forecast	2020 Budget
WATER CAPITAL FUND			
Beginning Cash Balance	\$ 2,102,363	\$ 2,392,109	\$ 2,154,318
Revenues			
Transfers In from Water Operating	\$ —	\$ 827,000	\$ 827,000
Interest	22,746	24,000	24,000
Federal Grants	—	—	—
	—	—	—
Sale of Public Property	23,000	—	—
Infrastructure Maintenance Fee	244,000	254,038	255,000
Total Revenues	\$ 289,746	\$ 1,105,038	\$ 1,106,000
Capital Outlay Expenses			
Engineering Design	—	147,000	160,000
Construction Contract	—	570,335	980,000
Vehicles	—	76,085	42,550
Building Improvements	—	22,752	—
Capital Equipment	—	150,000	77,000
Computer Equipment	—	—	—
Computer Software	—	3,266	—
Neighborhood Projects	—	373,391	1,350,232
Total Expenses	\$ —	\$ 1,342,829	\$ 2,609,782
Infrastructure Maintenance Fee Projects	—	—	255,000
Water Meters	\$ —	\$ —	\$ —
	\$ —	\$ —	\$ 255,000
TOTAL - ALL CAPITAL EXPENSES	\$ —	\$ 1,342,829	\$ 2,864,782
Capital Fund Income/(Loss)	\$ 289,746	\$ (237,791)	\$ (1,758,782)
Ending Cash Balance	\$ 2,392,109	\$ 2,154,318	\$ 395,536

YEAR 2020 BUDGET DETAIL

WATER OPERATING

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
90.50.3301	Interest Earnings	\$ 5,966	\$ 11,433	\$ 34,231	\$ 95,000	\$ 50,000
90.50.3302	Int Earnings-1998 Bond	1,316	2,207	4,835	7,300	5,000
90.70.3641	Sale of Public Property	—	700	—	725	20,000
90.70.3661	Reimbursed Expense	—	—	—	—	—
90.70.3721	Insurance Settlement	6,878	79,555	132,096	—	—
90.70.3786	Sales Tax Discount	2,010	350	875	2,254	2,250
90.70.3791	Miscellaneous Income	716	1,576	2,506	11,168	2,000
90.70.3794	Bond Proceeds	—	—	—	—	—
90.70.3999	Capital Contributions	—	304,615	1,019,648	—	—
90.90.3901	Metered Sales	4,748,102	4,701,501	5,369,031	5,272,542	5,325,268
90.90.3911	Tank Sales	1,160	1,172	1,152	1,550	1,100
90.90.3921	Sale for Resale	150,129	175,311	195,886	159,000	156,560
90.90.3931	Penalties	57,849	60,892	60,646	65,500	65,000
90.90.3941	Miscellaneous Service	22,261	136,184	33,641	35,940	21,000
90.90.3951	Rental Income	—	—	—	—	—
90.90.3961	Water Taps	74,009	37,462	32,324	25,800	30,000
90.90.3966	Infrastructure Maint Fee	249,352	250,860	252,884	254,038	255,000
90.90.3971	System Dev Charge	216,387	36,395	63,503	110,000	60,000
TOTALS		<u>\$ 5,536,135</u>	<u>\$ 5,800,213</u>	<u>\$ 7,203,257</u>	<u>\$ 6,040,817</u>	<u>\$ 5,993,178</u>
EXPENSES						
UTILITY BILLING						
90.30.133.02.4001	Salaries	\$ 120,467	\$ 124,799	\$ 141,660	\$ 96,264	\$ 104,576
90.30.133.02.4002	Part-time	7,053	3,609	8,501	—	—
90.30.133.02.4004	Overtime	1,393	1,934	5,164	2,000	4,120
90.30.133.02.4015	Opt Out (Health Insurance)	921	3,015	6,195	4,491	3,537
90.30.133.02.4017	Health Insurance Rebate	—	—	—	—	—
90.30.133.02.4018	Health Savings Account	3,483	4,189	2,924	1,222	905
90.30.133.02.4101	Social Security	9,654	9,902	12,024	7,862	8,340
90.30.133.02.4102	LAGERS Retirement	8,109	10,397	14,887	10,450	11,447
90.30.133.02.4104	Workers Compensation	229	1,744	2,945	1,543	322
90.30.133.02.4105	Health Insurance	31,063	24,294	22,633	9,739	10,996
90.30.133.02.4106	Life Insurance	58	50	58	33	35
90.30.133.02.4107	Dental Insurance	1,249	1,255	1,438	967	990
90.30.133.02.4112	Vision Insurance	223	277	393	225	230
90.30.133.02.4116	Disability Insurance	114	123	114	91	95
90.30.133.04.5001	General Supplies	2,329	2,371	1,891	1,600	1,600
90.30.133.04.5120	Outside Printing	16,220	15,427	15,596	16,007	17,000
90.30.133.06.5210	Training Travel	—	402	—	1,500	1,000
90.30.133.06.5251	Registration Fees	—	—	—	300	200
90.30.133.08.5311	Legal Fees	—	—	—	—	—
90.30.133.08.5346	Financial Services	51,161	62,031	69,469	72,309	75,000
90.30.133.08.5371	Advertising	—	—	—	—	—

UTILITY BILLING (continued)

90.30.133.08.5397	Contract Labor	—	10,025	—	—	—
90.30.133.08.5399	Miscellaneous Fees	679	724	909	900	900
90.30.133.12.5453	Mobile Phones	4,293	1,753	319	5,130	5,130
90.30.133.14.5521	Vehicle Fuel	1,389	1,561	2,547	—	—
90.30.133.14.5541	Vehicle Maintenance	645	692	137	1,492	—
90.30.133.14.5591	Software Maintenance	3,782	3,646	3,026	10,000	10,000
90.30.133.16.5711	Property Insurance	107	113	61	70	70
90.30.133.16.5715	Casualty Insurance	567	506	4,445	4,246	4,600
90.30.133.18.5601	Minor Equipment	1,000	274	725	—	—
90.30.133.38.5801	Over/Short	268	(105)	(167)	100	100
90.30.133.38.5803	Meeting Expense	52	20	—	50	100
90.30.133.38.5805	Uncollectible Accounts	7,620	6,481	5,985	25,000	25,000
90.30.133.38.5808	Postage	30,786	32,323	31,367	29,500	30,000
90.30.133.38.5811	Membership Dues	101	88	95	100	100
90.30.133.38.5812	Clothing Expenses	347	499	785	500	500
90.30.133.38.5817	Damage Claims	—	—	—	—	—
90.30.133.38.5989	Miscellaneous Expenses	—	—	121	—	—
TOTAL UTILITY BILLING		\$ 305,360	\$ 324,421	\$ 356,247	\$ 303,691	\$ 316,893

YEAR 2020 BUDGET DETAIL
WATER OPERATING

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
WATER SYSTEM MAINTENANCE						
90.70.801.02.4001	Salaries	\$ 408,944	\$ 430,551	\$ 457,568	\$ 549,342	\$ 597,040
90.70.801.02.4002	Part-Time	—	—	969	5,127	15,450
90.70.801.02.4004	Overtime	42,902	36,110	54,856	39,395	63,650
90.70.801.02.4015	Opt Out (Health Insurance)	831	—	416	3,588	3,750
90.70.801.02.4017	Health Insurance Rebate	—	—	—	—	—
90.70.801.02.4018	Health Savings Account	5,092	14,204	14,384	13,530	7,310
90.70.801.02.4099	Contra Salaries & Benefits	(40,566)	(18,996)	(29,158)	—	—
90.70.801.02.4101	Social Security	33,464	34,494	37,877	45,302	52,570
90.70.801.02.4102	LAGERS Retirement	33,481	40,533	45,860	57,722	68,100
90.70.801.02.4104	Workers Compensation	49,037	53,160	42,339	49,288	67,940
90.70.801.02.4105	Health Insurance	94,508	91,102	96,368	130,748	169,850
90.70.801.02.4106	Life Insurance	226	184	178	213	230
90.70.801.02.4107	Dental Insurance	5,139	5,259	4,979	5,794	6,460
90.70.801.02.4112	Vision Insurance	768	875	813	1,234	1,530
90.70.801.02.4116	Disability Insurance	276	346	457	486	520
90.70.801.04.5001	General Supplies	5,831	5,309	5,280	6,497	6,500
90.70.801.04.5009	Maintenance Materials	—	63	377	593	600
90.70.801.04.5010	Chemicals	835	272	325	985	1,000
90.70.801.04.5011	Water Meters	84,365	162,226	64,301	—	—
90.70.801.04.5012	Fire Hydrants	44,439	34,464	95,374	6,481	—
90.70.801.04.5015	Mains & Lines Supplies	6,760	4,145	6,054	1,341	25,000
90.70.801.04.5018	Small Tools	3,823	2,315	3,684	2,055	2,500
90.70.801.06.5251	Registration Fees	—	—	175	240	750
90.70.801.06.5259	Training Costs	1,223	982	2,860	1,954	1,500
90.70.801.08.5305	Missouri One Call Fee	8,464	4,237	3,511	7,679	7,000
90.70.801.08.5397	Contract Labor	69,208	68,430	58,218	95,148	180,000
90.70.801.08.5399	Miscellaneous Fees	—	582	381	390	390
90.70.801.12.5401	Electric	5,715	2,315	955	1,000	1,100
90.70.801.12.5421	Natural Gas	2,122	3,398	4,571	2,285	5,000
90.70.801.12.5451	Telephone Expense	—	—	—	2,000	—
90.70.801.12.5453	Mobile Phones	4,308	4,589	3,569	4,500	4,640
90.70.801.14.5501	Overlay Program	—	3,000	—	—	3,500
90.70.801.14.5521	Vehicle Fuel	14,578	23,613	31,959	30,441	40,000
90.70.801.14.5532	Mains & Lines Maintenance	45,974	68,486	99,608	108,289	65,000
90.70.801.14.5541	Vehicle Maintenance	33,653	22,516	24,530	20,841	28,000
90.70.801.14.5543	Contra Acct - Vehicle Maint	(43,100)	(42,916)	(33,292)	—	—
90.70.801.14.5559	Misc Equipment Maint	3,011	6,009	6,397	3,555	15,000
90.70.801.14.5571	Building Maintenance	4,424	5,044	9,164	6,867	7,500
90.70.801.14.5591	Software Maintenance	40	—	208	11,640	11,820
90.70.801.16.5712	Property Deductible	—	3,588	100	—	—
90.70.801.16.5715	Casualty Insurance	390	399	22,060	24,973	28,460

90.70.801.16.5722 Auto Deductible	—	6,756	6,960	1,200	—
WATER SYSTEM MAINTENANCE (continued)					
90.70.801.16.5732 Liability Deductible	—	16,577	11,198	657	—
90.70.801.16.5745 Replacement Purchases	—	—	50,127	29,371	8,000
90.70.801.18.5601 Minor Equipment	3,091	8,444	6,494	3,680	—
90.70.801.18.5603 Minor Software	—	—	—	—	—
90.70.801.18.5611 Equipment Rental	8,104	2,602	1,159	6,036	5,000
90.70.801.24.6016 Lease Interest - Dump Truck	—	—	—	616	420
90.70.801.24.6018 Debt Service Interest	—	—	—	576	470
90.70.801.36.7209 Grounds & Maint Equipment	—	—	—	12,000	—
90.70.801.36.7510 Developer Reimbursement	—	—	—	—	—
90.70.801.38.5811 Membership Dues	310	405	360	435	500
90.70.801.38.5812 Clothing Expenses	6,326	6,691	7,994	6,373	8,100
90.70.801.38.5813 Protective Clothing	7,180	5,356	8,604	7,038	10,500
TOTAL WATER SYSTEM MAINTENANCE	\$ 955,176	\$1,117,719	\$1,231,169	\$1,309,507	\$1,522,650

YEAR 2020 BUDGET DETAIL
WATER OPERATING

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
WATER SUPPLY AND PROCESSING						
90.70.802.02.4001	Salaries	\$ 384,781	\$ 370,591	\$ 397,885	\$ 386,754	\$ 375,380
90.70.802.02.4002	Part-Time	—	—	3,480	—	—
90.70.802.02.4004	Overtime	22,045	19,841	17,388	14,079	15,000
90.70.802.02.4015	Opt Out (Health Insurance)	1,167	—	—	—	—
90.70.802.02.4018	Health Savings Account	320	4,799	10,492	10,639	5,670
90.70.802.02.4101	Social Security	29,287	28,585	31,159	30,738	30,300
90.70.802.02.4102	LAGERS Retirement	30,266	32,809	42,307	39,799	41,630
90.70.802.02.4104	Workers Compensation	3,426	12,751	22,107	24,672	29,540
90.70.802.02.4105	Health Insurance	86,283	87,506	102,433	101,000	103,030
90.70.802.02.4106	Life Insurance	153	118	142	143	140
90.70.802.02.4107	Dental Insurance	4,573	4,199	3,859	3,863	3,910
90.70.802.02.4112	Vision Insurance	1,103	1,062	1,074	1,046	1,020
90.70.802.02.4116	Disability Insurance	291	233	309	291	310
90.70.802.04.5001	General Supplies	9,744	7,695	3,858	1,401	3,000
90.70.802.04.5008	Building Maintenance	563	1,384	658	200	1,000
90.70.802.04.5009	Maintenance Materials	9,118	6,045	4,293	1,912	2,000
90.70.802.04.5010	Chemicals	260,935	211,969	264,951	209,223	250,000
90.70.802.04.5014	Lab Supplies	34,972	20,287	18,507	12,341	18,000
90.70.802.04.5018	Minor Tools	6,701	4,940	2,343	1,150	2,000
90.70.802.06.5210	Training Travel	191	—	—	—	400
90.70.802.06.5251	Registration Fees	249	—	—	—	500
90.70.802.06.5259	Training Costs	2,887	292	1,857	2,568	2,000
90.70.802.08.5342	Outside Engineering	—	—	—	—	—
90.70.802.08.5343	Lee Chemical Operation	—	9,771	3,411	2,500	3,000
90.70.802.08.5345	Misc Fees-Lee Chemical	381,426	71,443	33,430	57,716	75,000
90.70.802.08.5365	Lab Fees	13,824	14,755	11,193	7,950	16,000
90.70.802.08.5370	Lime Sludge Disposal Fees	349,893	350,000	364,282	412,970	400,000
90.70.802.08.5390	Water Purchases-Kansas C	140,579	183,904	129,112	89,805	105,000
90.70.802.08.5397	Contract Labor	28,774	40,704	36,828	20,004	20,000
90.70.802.08.5399	Miscellaneous Fees	13,957	3,214	899	818	1,000
90.70.802.12.5401	Electric	325,003	310,469	328,684	256,157	260,000
90.70.802.12.5413	Electric-Lee Chemical	1,162	1,253	1,044	500	—
90.70.802.12.5421	Natural Gas	5,732	6,942	9,394	7,524	7,500
90.70.802.12.5453	Mobile Phones	3,631	2,530	3,354	2,920	3,000
90.70.802.14.5521	Vehicle Fuel	3,408	2,898	2,104	2,603	3,000
90.70.802.14.5534	Water Plant Maintenance	40,238	57,631	65,531	60,299	70,000
90.70.802.14.5535	Well Field Maintenance	56,618	89,717	75,991	69,653	70,000
90.70.802.14.5537	Water Towers Maintenance	68,279	78,797	88,935	75,000	77,000
90.70.802.14.5541	Vehicle Maintenance	6,144	3,007	2,127	1,812	3,000
90.70.802.14.5559	Misc Equipment Maint	5,717	8,586	5,771	1,973	2,000
90.70.802.14.5571	Building Maintenance	274	8,947	36,377	3,338	3,500

WATER SUPPLY AND PROCESSING (continued)

90.70.802.14.5591	Software Maintenance	15,401	3,632	1,563	16,563	16,560
90.70.802.16.5711	Property Insurance	41,296	45,687	23,497	—	42,640
90.70.802.16.5712	Property Deductible	—	5,222	—	—	—
90.70.802.16.5715	Liability Insurance	—	—	16,524	17,180	18,610
90.70.802.18.5601	Minor Equipment	25,154	8,367	11,376	9,379	13,000
90.70.802.18.5611	Equipment Rental	628	2,493	3,388	3,782	5,000
90.70.802.36.7402	Building Improvements	—	—	—	—	—
90.70.802.38.5811	Membership Dues	550	35	506	579	600
90.70.802.38.5812	Clothing Expenses	5,811	2,996	2,826	1,689	3,500
90.70.802.38.5813	Protective Clothing	3,769	2,833	3,138	1,601	2,450
90.70.802.38.5832	Safety Equipment	—	1,840	—	401	600
90.70.802.38.5989	Miscellaneous Expense	4,501	15	—	—	—
TOTAL WATER SUPPLY AND PROCESSING		\$2,430,827	\$2,132,790	\$2,190,385	\$1,966,533	\$2,106,790

YEAR 2020 BUDGET DETAIL
WATER OPERATING

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
WATER ADMINISTRATION						
90.70.803.02.4001	Salaries	\$ 170,978	\$ 179,456	\$ 200,390	\$ 210,210	\$ 268,810
90.70.803.02.4004	Overtime	—	1,142	922	1,060	1,100
90.70.803.02.4015	Opt Out (Health Insurance)	420	420	420	396	570
90.70.803.02.4017	Health Insurance Rebate	—	—	—	—	—
90.70.803.02.4018	Health Savings Account	2,059	2,606	2,590	2,468	1,670
90.70.803.02.4101	Social Security	12,600	13,334	14,773	15,639	20,820
90.70.803.02.4102	LAGERS Retirement Program	14,334	17,122	19,826	21,152	25,140
90.70.803.02.4104	Worker's Compensation	92	344	576	800	1,140
90.70.803.02.4105	Health Insurance	19,669	23,043	26,760	35,208	47,410
90.70.803.02.4106	Life Insurance	44	39	40	41	50
90.70.803.02.4107	Dental Insurance	1,342	1,323	1,269	1,384	1,760
90.70.803.02.4112	Vision Insurance	307	326	322	358	470
90.70.803.02.4116	Disability Insurance	114	106	109	109	140
90.70.803.02.4150	Pension Expense	103,968	60,777	89,859	95,000	110,000
90.70.803.04.5001	General Supplies	62	446	45	—	—
90.70.803.04.5110	Copier Lease & Usage	—	185	—	500	500
90.70.803.04.5120	Outside Printing & Supplies	—	62	—	—	—
90.70.803.06.5210	Training Travel	—	557	—	500	750
90.70.803.06.5251	Registration Fees	—	761	—	500	500
90.70.803.06.5259	Training Costs	—	—	—	—	—
90.70.803.08.5319	Distribution System Study	—	—	—	—	—
90.70.803.08.5361	Recording Fees	—	—	30	968	150
90.70.803.08.5346	Financial Services	—	—	—	—	—
90.70.803.08.5385	Overhead Fees-General Fund	141,700	154,200	179,200	179,200	179,200
90.70.803.12.5453	Mobile Phones	—	—	—	—	—
90.70.803.14.5552	Radio Maintenance	239	328	359	334	150
90.70.803.14.5559	Misc Equipment Maintenance	4,296	35	—	8,955	—
90.70.803.16.5711	Property Insurance	—	—	16,325	32,801	34,600
90.70.803.16.5715	Casualty Insurance	—	—	3,153	4,804	6,860
90.70.803.36.7202	Computer Equipment	—	—	—	26,500	—
90.70.803.38.5803	Meeting Expense	—	—	242	100	200
90.70.803.38.5811	Membership Dues	2,771	851	442	519	500
90.70.803.44.8002	Amortization Expense	48,918	—	—	—	—
90.70.803.44.8004	Loss on Sale of Assets	76,810	—	—	—	—
TOTALS		\$ 600,724	\$ 457,464	\$ 557,650	\$ 639,505	\$ 702,490
90.70.803.24.6011	Bond Interest	61,684	48,596	35,043	126,378	89,230
90.70.803.24.6021	Bond Service Fees	13	463	494	451	—
90.70.803.24.6024	Cost of Issuance	—	—	28,869	—	—
TOTALS		\$ 61,697	\$ 49,059	\$ 64,407	\$ 126,829	\$ 89,230
90.70.803.42.5999	Transfers Out-Other	244,000	1,317,000	244,000	1,081,038	1,082,000
90.70.803.44.8001	Depreciation Expense	1,222,834	1,241,413	1,291,299	1,459,804	1,500,000
TOTALS		\$1,466,834	\$2,558,413	\$1,535,299	\$2,540,842	\$2,582,000
TOTAL WATER ADMINISTRATION		\$2,129,255	\$3,064,936	\$2,157,356	\$3,307,175	\$3,373,720
GRAND TOTAL WATER OPERATING EXPENSES		\$5,820,618	\$6,639,866	\$5,935,157	\$6,886,906	\$7,320,053

YEAR 2020 BUDGET DETAIL

WATER CAPITAL

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUE						
94.25.3078	Water Protection Grant	\$ —	\$ —	\$ —	\$ —	\$ —
94.50.3301	Interest Earnings	6,744	15,852	22,746	24,000	24,000
94.70.3641	Sale of Public Property	40,500	—	23,000	—	—
94.70.3793	Lease Proceeds	758	—	—	—	—
94.80.3810	Transfers In-Water Operating	—	1,073,000	—	827,000	827,000
94.80.3819	Transfers In-Infrastructure Maint. Fee	244,000	244,000	244,000	—	255,000
94.90.3966	Infrastructure Maint Fee	—	—	—	254,038	—
TOTAL REVENUE		<u>\$ 292,002</u>	<u>\$ 1,332,852</u>	<u>\$ 289,746</u>	<u>\$ 1,105,038</u>	<u>\$ 1,106,000</u>
EXPENSES						
SYSTEM MAINTENANCE						
94.30.133.36.7101	Vehicles	\$ (186,539)	\$ —	\$ —	\$ —	\$ —
94.70.801.36.7101	Vehicles	(186,539)	—	—	76,085	42,550
94.70.801.36.7201	Capital Equipment	—	—	—	—	—
94.70.801.36.7402	Building Improvements	—	—	—	22,752	—
94.70.801.36.7501	Engineering Design	—	—	—	60,000	60,000
94.70.801.36.7510	Construction Contract	—	—	—	570,335	450,000
94.70.801.36.7527	AMI Meter Project	—	—	—	314,769	1,350,232
94.70.801.36.7538	Valve Replacement	—	—	—	21,646	—
94.70.801.36.7539	Water Connection	—	—	—	—	—
94.70.801.36.7541	Meadow & Lake Water	—	—	—	10,208	—
94.70.801.36.7542	Arthur Street Water Main	—	—	—	26,768	—
94.70.801.36.7596	Raw Water Transmission Main	—	—	—	—	—
TOTALS		<u>\$ (373,079)</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 1,102,563</u>	<u>\$ 1,902,782</u>
WATER TREATMENT						
94.70.802.36.7201	Capital Equipment	—	—	—	150,000	77,000
94.70.802.36.7202	Computer Equipment	—	—	—	—	—
94.70.802.36.7203	Computer Software	—	—	—	3,266	—
94.70.802.36.7501	Engineering Design	—	—	—	87,000	100,000
94.70.802.36.7510	Construction Contract	—	—	—	—	530,000
94.70.802.36.7537	Infrastructure Maint Fee Proj	—	—	—	—	255,000
TOTALS		<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 240,266</u>	<u>\$ 962,000</u>
TOTAL EXPENSES		<u>\$ (373,079)</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 1,342,829</u>	<u>\$ 2,864,782</u>

City of Liberty, Missouri
Debt Service Schedule
Revenue Bonds

Amount Issued: \$4,335,000

Date Issued: December 29, 2011

Purpose: Waterworks Refunding Revenue Bonds - Series 2011

Year	Interest Rate	April 1 Interest	October 1 Principal	October 1 Interest	Total Payment	Bond Balance
2011						\$ 4,335,000
2012		—	—	85,669.61	85,669.61	4,335,000
2013	3.000%	56,693.13	430,000	56,693.13	543,386.26	3,905,000
2014	3.000%	50,243.13	445,000	50,243.13	545,486.26	3,460,000
2015	3.000%	43,568.13	455,000	43,568.13	542,136.26	3,005,000
2016	3.000%	36,743.13	470,000	36,743.13	543,486.26	2,535,000
2017	3.000%	29,693.13	485,000	29,693.13	544,386.26	2,050,000
2018	1.750%	22,418.13	500,000	22,418.13	544,836.26	1,550,000
2019	2.100%	18,043.13	505,000	18,043.13	541,086.26	1,045,000
2020	2.375%	12,740.63	515,000	12,740.63	540,481.26	530,000
2021	2.500%	6,625	530,000	6,625	543,250	—
TOTALS		\$ 276,767.54	\$ 4,335,000	\$ 362,437.15	\$4,974,204.69	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$34,406

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Water Fund

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payment	Bond Balance
2013						\$ 34,406
2014	3.00%	464	1,860	516	2,840	32,546
2015	3.00%	488	3,255	488	4,231	29,291
2016	3.00%	439	3,255	439	4,133	26,036
2017	3.00%	391	3,371	391	4,153	22,665
2018	3.00%	340	3,487	340	4,167	19,178
2019	3.00%	288	3,603	288	4,179	15,575
2020	3.00%	234	3,719	234	4,187	11,856
2021	3.00%	178	3,836	178	4,192	8,020
2022	3.00%	120	3,952	120	4,192	4,068
2023	3.00%	61	4,068	61	4,190	—
TOTALS		\$ 3,003	\$ 34,406	\$ 3,055	\$ 40,464	

City of Liberty, Missouri
Debt Service Schedule
Lease Purchase Agreement

Amount Issued: \$81,213

Date Issued: December 22, 2016

Purpose: F350, F750, SCADA Design
50% Water, 50% Sewer Vehicles - 100% Scada

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payment	Bond Balance
2016						58,500.47
2017	1.63%	421.15	9,877.60	476.78	10,775.53	48,622.87
2018	1.63%	396.28	10,805.08	396.28	11,597.64	37,817.79
2019	1.63%	308.21	12,605.93	308.21	13,222.35	25,211.86
2020	1.63%	205.48	12,605.93	205.48	13,016.89	12,605.93
2021	1.63%	102.74	12,605.93	102.74	12,811.41	—
TOTALS		<u>\$ 1,433.86</u>	<u>\$ 58,500.47</u>	<u>\$ 1,489.49</u>	<u>\$ 61,423.82</u>	

City of Liberty, Missouri
Special Obligation Bonds
Series 2018

Amount Issued: \$1,652,050

Date Issued: November 27, 2018

Purpose: AMI - Water

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2018						\$ 1,652,050
2019	5.00%	24,050	28,398.00	32,591.22	85,039.22	1,628,000
2020	5.00%	57,350	32,591.22	31,157.47	121,098.69	1,570,650
2021	5.00%	59,200	31,157.47	29,677.47	120,034.94	1,511,450
2022	5.00%	62,900	29,677.47	28,104.97	120,682.44	1,448,550
2023	5.00%	66,600	28,104.97	26,439.97	121,144.94	1,381,950
2024	5.00%	70,300	26,439.97	24,682.47	121,422.44	1,311,650
2025	5.00%	72,150	24,682.47	22,878.72	119,711.19	1,239,500
2026	5.00%	75,850	22,878.72	20,982.47	119,711.19	1,163,650
2027	5.00%	79,550	20,982.47	19,789.22	120,321.69	1,084,100
2028	3.00%	83,250	19,789.22	18,540.47	121,579.69	1,000,850
2029	3.13%	85,100	18,540.47	17,210.78	120,851.25	915,750
2030	3.25%	88,800	17,210.78	15,767.78	121,778.56	826,950
2031	3.50%	90,650	15,767.78	14,181.41	120,599.19	736,300
2032	3.50%	94,350	14,181.41	12,530.28	121,061.69	641,950
2033	3.63%	98,050	12,530.28	10,753.13	121,333.41	543,900
2034	3.75%	99,900	10,753.13	8,880.00	119,533.13	444,000
2035	4.00%	105,450	8,880.00	6,771.00	121,101	338,550
2036	4.00%	109,150	6,771.00	4,588.00	120,509	229,400
2037	4.00%	112,850	4,588.00	2,331.00	119,769	116,550
2038	4.00%	116,550	2,331.00	—	118,881	—
TOTALS		\$ 1,652,050	\$ 376,255.83	\$ 347,857.83	\$ 2,376,163.66	

City of Liberty
Wastewater Operating and Wastewater Capital Funds
Fiscal Year 2020

WASTEWATER FUND	2018 Actual	2019 Forecast	2020 Budget
Proposed Rate Increase	5.92%	5.64%	5.64%
Operating Fund			
User Fee Income	\$ 8,952,086	\$ 9,545,975	\$ 10,035,076
Interest Earnings	274,021	388,405	329,856
Other Income	2,919	3,313	3,315
Contributed Capital - Non Cash	452,042	—	—
Total Operating Income	<u>\$ 9,681,068</u>	<u>\$ 9,937,693</u>	<u>\$ 10,368,247</u>
Total Expense	\$ 8,549,839	\$ 8,721,418	\$ 9,205,118
Less: Interest Expense	159,357	751,095	1,179,369
Less: Depreciation/Amortization	2,412,705	2,452,382	2,500,000
Less: Loss on Sales	62,307	—	—
Less: Capital	1,088,000	1,088,020	1,000,000
Total Operating Expense	<u>\$ 4,827,470</u>	<u>\$ 4,429,921</u>	<u>\$ 4,525,749</u>
Operating Income	<u>\$ 4,853,598</u>	<u>\$ 5,507,772</u>	<u>\$ 5,842,498</u>
Operating Income for Ratio Calculation	<u>\$ 4,401,556</u>	<u>\$ 5,507,772</u>	<u>\$ 5,842,498</u>
Total Debt and Interest	<u>\$ 2,375,787</u>	<u>\$ 2,996,131</u>	<u>\$ 3,910,849</u>
Bond Ratio	185%	184%	149%
Ending Combined Cash After R&R Replacement Fund Escrow	<u>\$ 7,348,928</u>	<u>\$ 7,510,214</u>	<u>\$ 5,530,433</u>
45 days Cash Outflow - Excludes Principal Costs	\$ 756,633	\$ 772,895	\$ 826,658

WASTEWATER OPERATING FUND	2018 Actual	2019 Forecast	2020 Budget
Beginning Cash Balance	\$ 2,569,208	\$ 3,386,231	\$ 4,726,304
Total Operating Revenue	\$ 9,622,629	\$ 9,854,144	\$ 10,383,247
Operating Expenses			
Total Finance Utility Billing Expenses	\$ 444,146	\$ 367,750	\$ 372,212
Total Wastewater System Maintenance Expenses	875,564	1,253,725	1,335,446
Total Wastewater Treatment Expenses	1,508,860	1,515,236	1,728,201
Total Wastewater Administration Expenses	5,721,270	5,584,707	5,769,259
Total Wastewater Expenses	\$ 8,549,839	\$ 8,721,418	\$ 9,205,118
Revenue Favorable/(Unfavorable) to Expenses	\$ 1,072,790	\$ 1,132,726	\$ 1,178,129
Total Cash Inflow	\$ 9,170,587	\$ 9,854,144	\$ 10,383,247
Total Cash Outflow	\$ 6,137,134	\$ 6,269,036	\$ 6,705,118
Total Debt Service Principal	\$ 2,216,430	\$ 2,245,036	\$ 2,731,480
Cash Inflow Favorable/(Unfavorable) to Cash Outflow	\$ 817,023	\$ 1,340,073	\$ 946,649
Total Ending Cash Balance	3,386,231	4,726,304	5,672,952

WASTEWATER CAPITAL FUND	2018 Actual	2019 Forecast	2020 Budget
Beginning Cash Balance	\$ 2,236,258	\$ 4,382,697	\$ 3,413,910
Revenues			
Transfers In	1,088,000	1,088,020	1,000,000
Interest	58,439	83,549	25,000
Total Revenues	\$ 1,146,439	\$ 1,171,569	\$ 1,025,000
Expenses			
Transfer to Eco/Devo	(500,000)	—	—
Vehicles	—	31,185	72,450
Capital Equipment	—	161,249	645,000
Meter Project	—	661,022	2,173,979
Sanitary Sewer Crossing Repair	—	227,408	40,000
Engineering Design	—	1,528	—
Plant Capital Replacements	—	210,000	210,000
Building Improvement	—	24,691	—
Construction Contract	(500,000)	823,273	600,000
Total Capital Expenses	\$ (1,000,000)	\$ 2,140,356	\$ 3,741,429
Ending Cash Balance	\$ 4,382,697	\$ 3,413,910	\$ 697,481

YEAR 2020 BUDGET DETAIL
WASTEWATER OPERATING

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
92.50.3301	Interest Earnings	\$ 10,162	\$ 33,608	\$ 93,349	\$ 184,800	\$ 184,800
92.50.3302	Interest Earnings-Bonds	1,144	2,307	7,705	11,106	11,106
92.50.3305	Interest-Facility Reserve	655	1,207	2,603	3,400	3,400
92.50.3308	Interest-Adv for Construction	44	75	163	200	200
92.50.3317	Interest Earnings-SRF	122,564	113,636	104,923	95,000	95,000
92.50.3318	Interest Earnings-SRF Res	—	716	5,065	7,350	7,350
92.50.3320	Interest Earnings-SRF Rebate	80	287	1,775	3,000	3,000
92.70.3661	Reimbursed Expense	—	—	—	—	—
92.70.3671	Contrib-Facility Replacement	5,863	—	—	—	—
92.70.3721	Insurance Settlement	4,485	—	—	2,595	2,595
92.70.3791	Miscellaneous Income	37,769	5,949	2,919	719	720
92.70.3794	Bond Proceeds	—	—	—	—	—
92.70.3999	Capital Contributions	365,713	258,798	452,042	—	—
92.90.3901	Wastewater Charges	8,052,616	8,442,945	8,792,214	9,388,655	9,918,176
92.90.3902	Wastewater Surcharges	7,870	4,140	3,839	4,200	4,200
92.90.3906	WW POTW Pretreatment	—	—	520	420	—
92.90.3931	Penalties	105,737	113,662	111,050	112,700	112,700
92.90.3941	Miscellaneous Service	—	57,112	18,351	—	—
92.90.3971	Little Shoal Creek Connect	—	—	—	—	40,000
92.90.3975	Wastewater Connection Fee	85,648	14,354	26,111	40,000	—
TOTALS		<u>\$8,800,350</u>	<u>\$9,048,796</u>	<u>\$9,622,629</u>	<u>\$9,854,144</u>	<u>\$10,383,247</u>

EXPENSES

WASTEWATER UTILITY BILLING

92.30.134.02.4001	Salaries	\$ 153,718	\$ 157,756	\$ 175,206	\$ 117,406	\$ 122,291
92.30.134.02.4002	Part-time	624	1,653	10,819	—	—
92.30.134.02.4004	Overtime	1,775	2,463	6,573	2,000	4,120
92.30.134.02.4015	Opt Out (Health Insurance)	1,160	3,867	7,950	5,779	4,551
92.30.134.02.4017	Health Insurance Rebate	—	—	—	—	—
92.30.134.02.4018	Health Savings Account	4,458	5,341	3,664	1,395	1,020
92.30.134.02.4101	Social Security	11,676	12,300	14,929	9,575	10,097
92.30.134.02.4102	LAGERS Retirement Program	10,342	13,112	18,453	12,724	13,858
92.30.134.02.4104	Workers Compensation	281	2,366	3,968	2,197	717
92.30.134.02.4105	Health Insurance	39,678	30,551	27,539	10,978	12,395
92.30.134.02.4106	Life Insurance	74	64	73	42	43
92.30.134.02.4107	Dental Insurance	1,596	1,589	1,790	1,190	1,216
92.30.134.02.4112	Vision Insurance	284	348	485	271	277
92.30.134.02.4116	Disability Insurance	146	155	143	116	117
92.30.134.04.5001	General Supplies	1,696	1,668	1,405	2,000	2,000
92.30.134.04.5011	Meter Supplies	—	—	—	—	—
92.30.134.04.5120	Outside Printing	15,492	15,513	14,729	17,000	17,000
92.30.134.06.5210	Training Travel	—	512	—	1,000	1,000
92.30.134.06.5251	Registration Fees	—	106	—	500	500
92.30.134.08.5311	Legal Fees	—	—	—	4,200	4,200
92.30.134.08.5346	Financial Services	68,250	81,543	90,422	94,100	94,100
92.30.134.08.5371	Advertising	—	—	—	—	—
92.30.134.08.5397	Contract Labor	—	10,025	—	—	—
92.30.134.08.5399	Miscellaneous Fees	959	937	993	1,000	1,000
92.30.134.12.5453	Mobile Phones	—	—	1,670	1,670	1,670
92.30.134.14.5521	Vehicle Fuel	1,767	1,987	3,241	—	—
92.30.134.14.5541	Vehicle Maintenance	347	575	22	—	—
92.30.134.14.5551	Office Equipment Maint	—	—	—	500	500
92.30.134.14.5591	Software Maintenance	4,430	4,294	3,674	5,000	5,000
92.30.134.16.5711	Property Insurance	58	64	33	60	60
92.30.134.16.5715	Casualty Insurance	545	408	5,675	5,347	5,710
92.30.134.18.5601	Minor Equipment	500	311	23	1,000	1,000
92.30.134.38.5801	Over/Short	—	(111)	(16)	100	100
92.30.134.38.5803	Meeting Expense	23	20	—	50	50
92.30.134.38.5805	Uncollectible Accounts	16,836	15,385	19,203	30,000	30,000
92.30.134.38.5808	Postage	30,336	30,219	31,367	37,000	37,000
92.30.134.38.5811	Membership Dues	109	112	114	120	120
92.30.134.38.5812	Clothing Expenses	442	529	—	500	500
92.30.134.38.5817	Damage Claims	—	—	—	—	—
92.30.134.38.5989	Miscellaneous Expenses	—	—	—	2,931	—
TOTAL WASTEWATER UTILITY BILLING		\$ 367,603	\$ 395,664	\$ 444,146	\$ 367,750	\$ 372,212

WASTEWATER SYSTEM MAINTENANCE

92.70.901.02.4001	Salaries	\$ 310,599	\$ 376,586	\$ 430,106	\$ 526,986	\$ 597,711
92.70.901.02.4002	Part-time	—	—	—	4,694	8,652
92.70.901.02.4004	Overtime	17,357	19,581	29,450	29,470	25,750
92.70.901.02.4015	Opt Out (Health Insurance)	5,469	8,349	3,916	5,151	4,057
92.70.901.02.4017	Health Insurance Rebate	—	35	—	—	—
92.70.901.02.4018	Health Savings - (HSA)	822	5,053	7,411	12,241	9,250
92.70.901.02.4099	Contra Salaries & Benefits	(40,646)	(18,996)	(29,158)	—	—
92.70.901.02.4101	Social Security	24,997	30,412	34,597	43,209	49,375
92.70.901.02.4102	LAGERS Retirement Program	24,195	34,740	41,467	57,753	66,861
92.70.901.02.4104	Workers Compensation	32,940	45,499	43,481	47,780	67,949
92.70.901.02.4105	Health Insurance	37,065	43,229	67,112	107,157	149,063
92.70.901.02.4106	Life Insurance	118	123	147	191	220
92.70.901.02.4107	Dental Insurance	1,994	2,447	3,505	4,952	6,009
92.70.901.02.4112	Vision Insurance	219	287	571	1,087	1,490
92.70.901.02.4116	Disability Insurance	213	257	323	436	556
92.70.901.04.5001	General Supplies	2,442	3,637	3,722	2,951	3,000
92.70.901.04.5009	Maintenance Materials	—	—	174	1,352	1,500
92.70.901.04.5015	Mains & Lines Supplies	1,394	1,521	2,393	68	—
92.70.901.04.5018	Small Tools	1,329	1,127	2,105	1,169	2,000
92.70.901.06.5210	Training Travel	—	214	—	1,500	1,500
92.70.901.06.5251	Registration Fees	—	502	75	260	800
92.70.901.06.5259	Training Costs	3,328	4,770	2,084	1,473	4,500
92.70.901.08.5305	Missouri One Call Fee	—	4,237	3,511	7,579	7,000
92.70.901.08.5397	Contract Labor	62,404	64,443	58,868	85,538	70,000
92.70.901.08.5399	Miscellaneous Fees	—	508	1,387	1,523	1,500
92.70.901.12.5401	Electric	—	—	—	—	—
92.70.901.12.5421	Natural Gas	—	948	4,571	29,500	4,800
92.70.901.12.5431	Water Service	—	—	—	—	—
92.70.901.12.5453	Mobile Phones	3,809	3,592	5,196	4,000	7,500
92.70.901.14.5521	Vehicle Fuel	11,079	16,351	21,240	22,268	30,000
92.70.901.14.5525	Court Louis Lift Station	—	—	311	—	—
92.70.901.14.5532	Mains & Lines Maintenance	22,157	11,428	20,066	31,660	35,000
92.70.901.14.5541	Vehicle Maintenance	9,040	17,624	28,972	27,140	28,000
92.70.901.14.5543	Contra Vehicle Maintenance	—	—	(28,027)	—	—
92.70.901.14.5559	Equipment Maintenance	5,394	9,569	9,854	27,749	32,500
92.70.901.14.5571	Building Maintenance	287	1,853	7,420	6,013	7,000
92.70.901.14.5591	Software Maintenance	1,500	10,000	2,203	26,900	11,000
92.70.901.16.5712	Property Deductible	—	2,448	500	500	500
92.70.901.16.5715	Casualty Insurance	58,623	69,566	41,423	34,372	29,330
92.70.901.16.5732	Liability Deductible	12,523	23,794	12,382	30,000	30,000
92.70.901.16.5745	Replacement Purchases	—	—	21,776	—	—
92.70.901.18.5601	Minor Equipment	3,233	9,826	7,940	10,322	19,700
92.70.901.18.5611	Equipment Rental	1,292	1,000	750	2,500	5,000
92.70.901.24.6011	Interest-Lease	4,839	4,549	3,229	308	420
92.70.901.38.5811	Membership Dues	—	—	70	420	420
92.70.901.38.5812	Clothing Expenses	4,561	4,438	4,233	6,009	6,533
92.70.901.38.5813	Protective Clothing	4,901	5,850	4,207	6,959	9,000
92.70.901.38.5989	Miscellaneous Expenses	—	—	—	42,586	—
TOTAL WASTEWATER SYSTEM MAINTENANCE		\$ 629,479	\$ 821,399	\$ 875,564	\$ 1,253,725	\$ 1,335,446

WASTEWATER TREATMENT

92.70.902.02.4001	Salaries	\$ 114,089	\$ 289,259	\$ 310,742	\$ 331,138	\$ 339,613
92.70.902.02.4004	Overtime	7,298	16,971	18,871	24,975	18,540
92.70.902.02.4018	Health Savings Account	23	4,575	8,323	7,794	4,740
92.70.902.02.4101	Social Security	8,716	22,257	24,409	27,113	27,761
92.70.902.02.4102	LAGERS Retirement Program	8,365	24,088	33,334	36,536	38,104
92.70.902.02.4104	Workers Compensation	475	6,168	10,279	12,927	16,403
92.70.902.02.4105	Health Insurance	24,289	68,707	66,180	79,566	90,219
92.70.902.02.4106	Life Insurance	35	97	101	105	106
92.70.902.02.4107	Dental Insurance	1,211	3,404	3,035	3,309	3,415
92.70.902.02.4112	Vision Insurance	285	836	790	857	912
92.70.902.02.4116	Disability Insurance	103	227	200	211	218
92.70.902.04.5001	General Supplies	—	7,508	7,358	4,767	5,000
92.70.902.04.5009	Maintenance Supplies	166	27,728	46,357	16,185	20,000
92.70.902.04.5010	Chemicals	—	30,476	59,355	99,440	100,000
92.70.902.04.5014	Lab Supplies	139	20,651	12,205	14,247	15,000
92.70.902.04.5018	Small Tools	—	815	5,946	2,481	2,500
92.70.902.06.5251	Registration Fees	—	—	—	273	1,000
92.70.902.06.5259	Training Costs	2,629	1,828	3,511	3,829	3,000
92.70.902.08.5342	Outside Engineering	15,984	—	—	—	—
92.70.902.08.5365	Lab Fees	—	29,110	21,997	20,471	20,000
92.70.902.08.5370	Fees-Biosolid Disposal	—	37,709	125,528	199,241	200,000
92.70.902.08.5388	Pretreatment Program	—	—	18,655	5,204	6,000
92.70.902.08.5394	Wastewater Treatment Fees	5,790,857	707,232	163,821	143,154	160,000
92.70.902.08.5397	Contract Labor	—	18,631	41,245	60,000	50,000
92.70.902.08.5399	Miscellaneous Fees	100	10,759	9,891	7,000	7,000
92.70.902.12.5401	Electric	50,141	354,849	384,578	293,003	320,000
92.70.902.12.5421	Natural Gas	5,888	5,715	4,571	5,284	5,500
92.70.902.12.5431	Water Service	—	—	—	—	—
92.70.902.12.5453	Mobile Phones	—	322	850	700	4,000
92.70.902.14.5521	Vehicle Fuel	—	2,587	4,068	3,975	4,000
92.70.902.14.5525	Lift Station Maintenance	19,124	24,328	26,740	22,684	25,000
92.70.902.14.5534	WWTR Plant Maintenance	—	—	—	—	50,000
92.70.902.14.5541	Vehicle Maintenance	—	37	3,083	7,189	4,500
92.70.902.14.5571	Building Maintenance	—	8,331	5,257	6,066	4,500
92.70.902.14.5591	Software Maintenance	—	10,270	15,952	25,370	31,960
92.70.902.16.5711	Property Insurance	—	(2,881)	—	5,000	100,000
92.70.902.16.5715	Casualty Insurance	—	—	8,455	12,341	16,780
92.70.902.18.5601	Minor Equipment	382	11,848	49,941	26,252	23,500
92.70.902.18.5611	Equipment Rental	—	—	5,848	—	—
92.70.902.36.7202	Computer Equipment	—	—	—	2,080	2,080
92.70.902.38.5803	Meeting Expense	—	—	—	—	500
92.70.902.38.5811	Membership Dues	—	—	—	350	350
92.70.902.38.5812	Clothing Expenses	—	2,707	3,001	2,436	3,000
92.70.902.38.5813	Protective Clothing	—	5,156	4,384	1,680	2,500
92.70.902.38.5832	Safety Equipment	—	—	—	—	500
TOTAL WASTEWATER TREATMENT		\$6,050,298	\$ 1,752,303	\$ 1,508,860	\$ 1,515,236	\$ 1,728,201

WASTEWATER ADMINISTRATION

92.70.903.02.4001	Salaries	\$ 171,224	\$ 179,195	\$ 199,401	\$ 197,845	\$ 243,230
92.70.903.02.4004	Overtime	—	1,054	851	—	—
92.70.903.02.4015	Opt Out (Health Insurance)	455	455	455	430	600
92.70.903.02.4018	Health Savings Account	2,039	2,573	2,559	2,336	1,590
92.70.903.02.4101	Social Security	12,617	13,308	14,692	14,645	18,700
92.70.903.02.4102	LAGERS Retirement Program	14,357	17,085	19,775	18,982	22,220
92.70.903.02.4104	Workers Compensation	92	336	566	753	1,050
92.70.903.02.4105	Health Insurance	19,601	22,797	26,480	31,556	40,050
92.70.903.02.4106	Life Insurance	44	39	40	37	40
92.70.903.02.4107	Dental Insurance	1,341	1,317	1,264	1,259	1,500
92.70.903.02.4112	Vision Insurance	306	323	320	330	410
92.70.903.02.4116	Disability Insurance	114	105	108	100	120
92.70.903.02.4150	Pension Expense	63,724	52,650	84,748	90,000	110,000
92.70.903.04.5001	General Supplies	693	1,336	139	181	500
92.70.903.04.5110	Copier Lease & Usage	—	185	—	—	—
92.70.903.06.5210	Training Travel	34	4,272	281	747	1,500
92.70.903.06.5251	Registration Fee	—	—	—	295	500
92.70.903.08.5311	Legal Fees	21,767	3,953	2,095	3,000	3,000
92.70.903.08.5361	Recording Fees	—	—	84	250	250
92.70.903.08.5385	Overhead Fees - General Fd	141,700	154,200	179,200	179,200	179,200
92.70.903.08.5399	Miscellaneous Fees	—	924	16,192	800	800
92.70.903.12.5453	Mobile Phones	—	—	1,000	1,000	3,300
92.70.903.14.5533	KC WW Line Maint. Reserve	5,863	—	—	—	—
92.70.903.14.5552	Radio Maintenance	239	328	359	356	500
92.70.903.14.5559	Misc. Equipment Maintenance	6,016	972	700	1,351	800
92.70.903.14.5571	Building Maintenance	—	—	—	300	600
92.70.903.16.5711	Property Insurance	—	—	23,744	47,621	50,140
92.70.903.16.5715	Casualty Insurance	38,946	36,924	3,146	4,339	5,900
92.70.903.16.5741	Builders Risk Insurance	—	33,914	—	—	—
92.70.903.36.7202	Computer Equipment	—	—	—	4,100	7,000
92.70.903.36.7402	Building Improvements	—	—	—	20,000	10,000
92.70.903.38.5803	Meeting Expense	—	—	74	150	250
92.70.903.38.5805	Uncollectible Accounts	—	38	—	—	—
92.70.903.38.5808	Postage	75	42	—	50	50
92.70.903.38.5811	Membership Dues	2,355	659	1,320	550	1,100
92.78.952.36.7518	Wastewater Bond Projects	—	—	—	—	—
TOTALS		\$ 503,601	\$ 528,989	\$ 579,589	\$ 622,564	\$ 704,900
FINANCING COSTS						
92.70.903.24.6011	Bond Interest	\$ 64,041	\$ 58,202	\$ 50,609	\$ 148,357	\$ 149,455
92.70.903.24.6017	SRF Interest Expense	60,163	228,424	105,519	602,430	1,029,494
92.70.903.24.6021	Bond Service Fees	21,876	21,011	430,758	472	850
92.70.903.24.6024	Cost of Issuance	—	—	49,156	—	—
92.70.903.24.6027	Debt Service Fees	—	219,370	942,626	670,481	384,560
TOTALS		\$ 146,081	\$ 527,008	\$ 1,578,668	\$ 1,421,740	\$ 1,564,359
OTHER EXPENSES						
92.70.903.44.8001	Depreciation Expense	\$ 824,284	\$ 2,159,188	\$ 2,412,705	\$ 2,452,382	\$ 2,500,000
92.70.903.44.8004	Loss on Sales of Assets	—	—	62,307	—	—
TOTALS		\$ 824,284	\$ 2,159,188	\$ 2,475,012	\$ 2,452,382	\$ 2,500,000
TRANSFERS OUT						
92.70.903.42.5993	Capital Improvements	—	1,088,000	1,088,000	1,088,020	1,000,000
TOTALS		\$ —	\$ 1,088,000	\$ 1,088,000	\$ 1,088,020	\$ 1,000,000
TOTAL WASTEWATER ADMINISTRATION		\$ 1,473,965	\$ 4,303,185	\$ 5,721,270	\$ 5,584,707	\$ 5,769,259
TOTAL EXPENSES		\$ 8,521,345	\$ 7,272,551	\$ 8,549,839	\$ 8,721,418	\$ 9,205,118

YEAR 2020 BUDGET DETAIL
WASTEWATER CAPITAL FUND

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUE						
96.50.3301	Interest Earnings	\$ 11,039	\$ 20,265	\$ 58,439	\$ 83,549	\$ 25,000
96.70.3641	Sale of Public Property	\$ 48,384	\$ —	\$ —	\$ —	\$ —
96.70.3793	Lease Proceeds	758	—	—	—	—
96.80.3810	Transfers In-WW Operating	—	1,088,000	1,088,000	1,088,020	1,000,000
TOTALS		<u>\$ 60,181</u>	<u>\$ 1,108,265</u>	<u>\$ 1,146,439</u>	<u>\$ 1,171,569</u>	<u>\$ 1,025,000</u>
EXPENSES						
96.70.901.36.7101	Vehicles	—	—	—	31,185	72,450
96.70.901.36.7201	Capital Equipment	—	—	—	9,455	230,000
96.70.901.36.7203	Computer Software	—	—	—	—	—
96.70.901.36.7527	AMI Meter Project	—	—	—	661,022	2,173,979
96.70.901.36.7531	Sewer Repair - Liberty Dr	—	—	—	—	—
96.70.901.36.7532	Sewer Extension - Terrace A	—	—	—	—	—
96.70.901.36.7539	Sewer Repair - Wilshire Blvd	—	—	—	—	—
96.70.901.36.7402	Building Improvements	—	—	—	24,691	—
96.70.901.36.7501	Engineering Design	—	—	—	227,408	40,000
96.70.901.36.7510	Construction Contract	—	—	(500,000)	823,273	600,000
96.70.901.36.7533	Powell Street Project	—	—	—	1,528	—
96.70.902.36.7201	Capital Equipment	—	—	—	151,794	415,000
96.70.902.42.5994	Transfer to Eco/Devo	—	—	(500,000)	—	—
96.70.902.36.7218	Plant Capital Replacements	—	—	—	210,000	210,000
96.70.901.42.5996	Transfers Out-WWTF Capital	162,820	—	—	—	—
TOTALS		<u>\$ 162,820</u>	<u>\$ —</u>	<u>\$ (1,000,000)</u>	<u>\$ 2,140,356</u>	<u>\$ 3,741,429</u>

City of Liberty, Missouri
Debt Service Schedule
Revenue Bonds

Amount Issued: \$6,180,000

Date Issued: November 30, 2005

Purpose: State Revolving Fund Program

Date	Rate	Principal	Interest	Debt Earnings	Estimated Net	DNR Fee	Trustee Fee	Total Payment	Debt Balance
									\$ 6,180,000
7/1/2006		\$ —	\$161,184.95	\$112,879.92	\$ 48,305.03	\$ —	\$928.93	\$ 49,233.96	\$ 6,180,000
1/1/2007		—	137,503.75	96,295.67	41,208.08	—	928.93	42,137.01	6,180,000
7/1/2007	3.25%	205,000	137,503.75	96,295.67	246,208.08	30,900	928.93	278,037.01	5,975,000
1/1/2008		—	134,172.50	93,173.13	40,999.37	—	898.12	41,897.49	5,975,000
7/1/2008	3.25%	210,000	134,172.50	93,173.13	250,999.37	29,875	898.12	281,772.49	5,765,000
1/1/2009		—	130,760.00	89,980.14	40,779.86	—	866.55	41,646.41	5,765,000
7/1/2009	3.30%	220,000	130,760.00	89,980.14	260,779.86	28,825	866.55	290,471.41	5,545,000
1/1/2010		—	127,130.00	86,635.11	40,494.89	—	833.48	41,328.37	5,545,000
7/1/2010	3.50%	225,000	127,130.00	86,635.11	265,494.89	27,725	833.48	294,053.37	5,320,000
1/1/2011		—	123,192.50	83,214.05	39,978.45	—	799.66	40,778.11	5,320,000
7/1/2011	4.25%	235,000	123,192.50	83,214.05	274,978.45	26,600	799.66	302,378.11	5,085,000
1/1/2012		—	118,198.75	79,540.25	38,658.50	—	764.34	39,422.84	5,085,000
7/1/2012	5.00%	245,000	118,198.75	79,540.25	283,658.50	25,425	764.34	309,847.84	4,840,000
1/1/2013		—	112,073.75	75,570.68	36,503.07	—	727.51	37,230.58	4,840,000
7/1/2013	4.00%	255,000	112,073.75	75,570.68	291,503.07	24,200	727.51	316,430.58	4,585,000
1/1/2014		—	106,973.75	71,661.46	35,312.29	—	689.18	36,001.47	4,585,000
7/1/2014	4.00%	265,000	106,973.75	71,661.46	300,312.29	22,925	689.18	323,926.47	4,320,000
1/1/2015		—	101,673.75	67,632.22	34,041.53	—	649.35	34,690.88	4,320,000
7/1/2015	4.00%	275,000	101,673.75	67,632.22	309,041.53	21,600	649.35	331,290.88	4,045,000
1/1/2016		—	96,173.75	63,450.93	32,722.82	—	608.01	33,330.83	4,045,000
7/1/2016	4.00%	290,000	96,173.75	63,450.93	322,722.82	20,225	608.01	343,555.83	3,755,000
1/1/2017		—	90,373.75	59,041.56	31,332.19	—	564.42	31,896.61	3,755,000
7/1/2017	4.13%	300,000	90,373.75	59,041.56	331,332.19	18,775	564.42	350,671.61	3,455,000
1/1/2018		—	84,186.25	54,480.15	29,706.10	—	519.33	30,225.43	3,455,000
7/1/2018	5.25%	315,000	84,186.25	54,480.15	344,706.10	17,275	519.33	362,500.43	3,140,000
1/1/2019		—	75,917.50	49,234.83	26,682.67	—	471.98	27,154.65	3,140,000
7/1/2019	5.25%	330,000	75,917.50	49,234.83	356,682.67	15,700	471.98	372,854.65	2,810,000
1/1/2020		—	67,255.00	43,731.36	23,523.64	—	422.38	23,946.02	2,810,000
7/1/2020	5.25%	345,000	67,255.00	43,731.36	368,523.64	14,050	422.38	382,996.02	2,465,000
1/1/2021		—	58,198.75	37,966.97	20,231.78	—	370.52	20,602.30	2,465,000
7/1/2021	4.75%	365,000	58,198.75	37,966.97	385,231.78	12,325	370.52	397,927.30	2,100,000
1/1/2022		—	49,530.00	32,291.67	17,238.33	—	315.66	17,553.99	2,100,000
7/1/2022	4.75%	380,000	49,530.00	32,291.67	397,238.33	10,500	315.66	408,053.99	1,720,000
1/1/2023		—	40,505.00	26,400.22	14,104.78	—	258.54	14,363.32	1,720,000
7/1/2023	4.75%	400,000	40,505.00	26,400.22	414,104.78	8,600	258.54	422,963.32	1,320,000
1/1/2024		—	31,005.00	20,221.16	10,783.84	—	198.41	10,982.25	1,320,000
7/1/2024	4.75%	420,000	31,005.00	20,221.16	430,783.84	6,600	198.41	437,582.25	900,000
1/1/2025		—	21,030.00	13,751.92	7,278.08	—	135.28	7,413.36	900,000
7/1/2025	4.75%	440,000	21,030.00	13,751.92	447,278.08	4,500	135.28	451,913.36	460,000
1/1/2026		—	10,580.00	6,994.16	3,585.84	—	69.14	3,654.98	460,000
7/1/2026	4.60%	460,000	10,580.00	6,994.16	463,585.84	2,300	69.14	465,954.98	—
TOTALS		6,180,000	3,594,052	2,415,415	7,358,637	368,925	23,111	7,750,673	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$34,406

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Wastewater Fund

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payment	Bond Balance
2013						\$ 34,406
2014	3.00%	464	1,860	516	2,840	32,546
2015	3.00%	488	3,255	488	4,231	29,291
2016	3.00%	439	3,255	439	4,133	26,036
2017	3.00%	391	3,371	391	4,153	22,665
2018	3.00%	340	3,487	340	4,167	19,178
2019	3.00%	288	3,603	288	4,179	15,575
2020	3.00%	234	3,719	234	4,187	11,856
2021	3.00%	178	3,836	178	4,192	8,020
2022	3.00%	120	3,952	120	4,192	4,068
2023	3.00%	61	4,068	61	4,190	—
TOTALS		\$ 3,003	\$ 34,406	\$ 3,055	\$ 40,464	

City of Liberty, Missouri
Debt Service Schedule
Revenue Bonds

Amount Issued: \$2,765,000

Date Issued: October 28, 2015

Purpose: Wastewater Revenue Refunding Bonds

Year	Interest Rate	February 1		August 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2015						\$ 2,765,000
2016	2.50%	260,000	18,433.33	31,660.42	310,093.75	2,505,000
2017	2.50%	255,000	32,008.33	28,281.25	315,289.58	2,250,000
2018	2.50%	260,000	28,750	25,013.19	313,763.19	1,990,000
2019	2.50%	265,000	25,427.78	21,682.29	312,110.07	1,725,000
2020	2.50%	270,000	22,041.67	18,389.58	310,431.25	1,455,000
2021	2.50%	280,000	18,591.67	14,769.1	313,360.77	1,175,000
2022	2.50%	285,000	15,013.89	11,186.81	311,200.7	890,000
2023	2.50%	290,000	11,372.22	7,541.67	308,913.89	600,000
2024	2.50%	295,000	7,666.67	3,854.86	306,521.53	305,000
2025	2.50%	305,000	3,897.22	—	308,897.22	—
TOTALS		\$ 2,765,000	\$ 183,202.78	\$ 162,379.17	\$ 3,110,581.95	

City of Liberty, Missouri
Debt Service Schedule
Lease Purchase Agreement

Amount Issued: \$81,213

Date Issued: December 22, 2016

Purpose: F350, F750,
50% Water, 50% Sewer

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payment	Bond Balance
2016						\$ 58,500.47
2017	1.63%	421.15	9,877.60	476.78	10,775.53	48,622.87
2018	1.63%	396.28	10,805.08	396.28	11,597.64	37,817.79
2019	1.63%	308.21	12,605.93	308.21	13,222.36	25,211.86
2020	1.63%	205.48	12,605.93	205.48	13,016.88	12,605.93
2021	1.63%	102.74	12,605.93	102.74	12,811.41	—
TOTALS		\$ 1,433.86	\$ 58,500.47	\$ 1,489.49	\$ 61,423.82	

City of Liberty, Missouri
Special Obligation Bonds
Series 2018

Amount Issued: \$2,812,950

Date Issued: November 27, 2018

Purpose: AMI - Sewer

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2018						\$ 2,812,950
2019	5.00%	40,950	48,353.35	55,493.16	144,796.51	2,772,000
2020	5.00%	97,650	55,493.16	53,051.91	206,195.07	2,674,350
2021	5.00%	100,800	53,051.91	50,531.91	204,383.82	2,573,550
2022	5.00%	107,100	50,531.91	47,854.41	205,486.32	2,466,450
2023	5.00%	113,400	47,854.41	45,019.41	206,273.82	2,353,050
2024	5.00%	119,700	45,019.41	42,026.91	206,746.32	2,233,350
2025	5.00%	122,850	42,026.91	38,955.66	203,832.57	2,110,500
2026	5.00%	129,150	38,955.66	35,726.91	203,832.57	1,981,350
2027	5.00%	135,450	35,726.91	33,695.16	204,872.07	1,845,900
2028	3.00%	141,750	33,695.16	31,568.91	207,014.07	1,704,150
2029	3.13%	144,900	31,568.91	29,304.85	205,773.76	1,559,250
2030	3.25%	151,200	29,304.85	26,847.85	207,352.7	1,408,050
2031	3.50%	154,350	26,847.85	24,146.72	205,344.57	1,253,700
2032	3.50%	160,650	24,146.72	21,335.35	206,132.07	1,093,050
2033	3.63%	166,950	21,335.35	18,309.38	206,594.73	926,100
2034	3.75%	170,100	18,309.38	15,120.00	203,529.38	756,000
2035	4.00%	179,550	15,120.00	11,529.00	206,199	576,450
2036	4.00%	185,850	11,529.00	7,812.00	205,191	390,600
2037	4.00%	192,150	7,812.00	3,969.00	203,931	198,450
2038	4.00%	198,450	3,969.00	—	202,419	—
TOTALS		\$ 2,812,950	\$ 640,651.85	\$ 592,298.50	\$ 4,045,900.35	

YEAR 2020 BUDGET DETAIL
WASTEWATER TREATMENT FACILITY FUND

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUE						
97.50.3302	Interest Earnings - Reserve	\$ 5	\$ —	\$ —	\$ —	\$ —
97.70.3721	Insurance Settlement	218,855	—	—	—	—
97.70.3797	SRF Grant Reimbursement	—	—	—	—	—
97.80.3814	Transfers In-WWTF Capital	162,820	—	—	—	—
TOTALS		<u>\$ 381,680</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
EXPENSES						
97.78.952.16.5712	Property Deductible	\$ 10,000	\$ —	\$ —	\$ —	\$ —
97.78.952.16.5741	Builders Risk Insurance	67,829	—	—	—	—
97.78.952.24.6021	Debt Service Fees	13,009	—	—	—	—
97.78.952.24.6024	Cost of Issuance	—	—	—	—	—
97.78.952.24.6025	Capitalized Interest	—	—	—	—	—
97.78.952.36.7501	Engineering Design	—	—	—	—	—
97.78.952.36.7502	Construction Engineering	—	—	—	—	—
97.78.952.36.7510	Construction Contract	—	—	—	—	—
97.78.952.36.7518	Consulting Services	—	—	—	—	—
97.78.952.38.5817	Storm Damage Repairs	218,855	—	—	—	—
97.78.952.42.5999	Transfers Out-WWTF Capital	—	—	—	—	—
TOTALS		<u>\$ 309,693</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>

Debt Service Schedule
Revenue Bonds

Amount Issued: \$79,000,000

Date Issued: November 10, 2015

Purpose: State Revolving Fund Loan Program - Wastewater Treatment Facility

Interest Rate: 1.22%

Admin Fee: 1.00%

Payment Date	Interest	Principal	Total P&I	Annual Payment	Principal Balance	Admin Fee	Total P&I+ Admin Fee	Annual Outlay
11/1/2015					78,422,996			
7/1/2016	146,865.83	—	146,865.83	146,865.83	78,422,996	—	146,865.83	146,865.83
1/1/2017	269,776.82	—	269,776.82	—	78,422,996	—	269,776.82	—
7/1/2017	423,009.02	—	423,009.02	692,785.84	78,422,996	—	423,009.02	692,785.84
1/1/2018	473,234.43	779,500	1,252,734.43	—	77,643,496	195,450.63	1,448,185.06	—
7/1/2018	473,755.79	779,496	1,253,252.17	2,505,986.6	76,864,000	194,108.74	1,447,360.91	2,895,545.97
1/1/2019	468,870.4	783,000	1,251,870.4	—	76,081,000	192,160.00	1,444,030.4	—
7/1/2019	464,094.1	788,000	1,252,094.1	2,503,964.5	75,293,000	190,202.50	1,442,296.6	2,886,327
1/1/2020	459,287.3	793,000	1,252,287.3	—	74,500,000	188,232.50	1,440,519.8	—
7/1/2020	454,450	798,000	1,252,450	2,504,737.3	73,702,000	186,250.00	1,438,700	2,879,219.8
1/1/2021	449,582.2	1,204,500	1,654,082.2	—	72,497,500	184,255.00	1,838,337.2	—
7/1/2021	442,234.75	1,215,750	1,657,984.75	3,312,066.95	71,281,750	181,243.75	1,839,228.5	3,677,565.7
1/1/2022	434,818.68	1,227,000	1,661,818.68	—	70,054,750	178,204.38	1,840,023.06	—
7/1/2022	427,333.98	1,238,250	1,665,583.98	3,327,402.66	68,816,500	175,136.88	1,840,720.86	3,680,743.92
1/1/2023	419,780.65	1,994,000	2,413,780.65	—	66,822,500	172,041.25	2,585,821.9	—
7/1/2023	407,617.25	2,018,000	2,425,617.25	4,839,397.9	64,804,500	167,056.25	2,592,673.5	5,178,495.4
1/1/2024	395,307.45	2,043,000	2,438,307.45	—	62,761,500	162,011.25	2,600,318.7	—
7/1/2024	382,845.15	2,069,000	2,451,845.15	4,890,152.6	60,692,500	156,903.75	2,608,748.9	5,209,067.6
1/1/2025	370,224.25	2,093,000	2,463,224.25	—	58,599,500	151,731.25	2,614,955.5	—
7/1/2025	357,456.95	2,119,000	2,476,456.95	4,939,681.2	56,480,500	146,498.75	2,622,955.7	5,237,911.2
1/1/2026	344,531.05	2,146,000	2,490,531.05	—	54,334,500	141,201.25	2,631,732.3	—
7/1/2026	331,440.45	2,172,000	2,503,440.45	4,993,971.5	52,162,500	135,836.25	2,639,276.7	5,271,009
1/1/2027	318,191.25	2,199,000	2,517,191.25	—	49,963,500	130,406.25	2,647,597.5	—
7/1/2027	304,777.35	2,225,000	2,529,777.35	5,046,968.6	47,738,500	124,908.75	2,654,686.1	5,302,283.6
1/1/2028	291,204.85	2,253,000	2,544,204.85	—	45,485,500	119,346.25	2,663,551.1	—
7/1/2028	277,461.55	2,280,000	2,557,461.55	5,101,666.4	43,205,500	113,713.75	2,671,175.3	5,334,726.4
1/1/2029	263,553.55	2,309,000	2,572,553.55	—	40,896,500	108,013.75	2,680,567.3	—
7/1/2029	249,468.65	2,337,000	2,586,468.65	5,159,022.2	38,559,500	102,241.25	2,688,709.9	5,369,277.2
1/1/2030	235,212.95	2,365,000	2,600,212.95	—	36,194,500	96,398.75	2,696,611.7	—
7/1/2030	220,786.45	2,394,000	2,614,786.45	5,214,999.4	33,800,500	90,486.25	2,705,272.7	5,401,884.4
1/1/2031	206,183.05	2,423,000	2,629,183.05	—	31,377,500	84,501.25	2,713,684.3	—
7/1/2031	191,402.75	2,453,000	2,644,402.75	5,273,585.8	28,924,500	78,443.75	2,722,846.5	5,436,530.8
1/1/2032	176,439.45	2,483,000	2,659,439.45	—	26,441,500	72,311.25	2,731,750.7	—
7/1/2032	161,293.15	2,513,000	2,674,293.15	5,333,732.6	23,928,500	66,103.75	2,740,396.9	5,472,147.6
1/1/2033	145,963.85	2,544,000	2,689,963.85	—	21,384,500	59,821.25	2,749,785.1	—
7/1/2033	130,445.45	2,575,000	2,705,445.45	5,395,409.3	18,809,500	53,461.25	2,758,906.7	5,508,691.8
1/1/2034	114,737.95	2,606,000	2,720,737.95	—	16,203,500	47,023.75	2,767,761.7	—
7/1/2034	98,841.32	2,637,000	2,735,841.32	5,456,579.27	13,566,500	40,508.75	2,776,350.07	5,544,111.77
1/1/2035	82,755.65	2,670,000	2,752,755.65	—	10,896,500	33,916.25	2,786,671.9	—
7/1/2035	66,468.65	2,712,000	2,778,468.65	5,531,224.3	8,184,500	27,241.25	2,805,709.9	5,592,381.8
1/1/2036	49,925.45	2,746,000	2,795,925.45	—	5,438,500	20,461.25	2,816,386.7	—
7/1/2036	33,174.85	2,778,000	2,811,174.85	5,607,100.3	2,660,500	13,596.25	2,824,771.1	5,641,157.8
1/1/2037	16,229.05	2,660,500	2,676,729.05	2,676,729.05	—	6,651.25	2,683,380.3	2,683,380.3
TOTALS	\$ 12,031,033.72	\$ 78,422,996	\$ 90,454,030.1			\$ 4,588,080.63	\$ 95,042,110.73	\$ 95,042,110.73

Average annual payment 5,014,523.91
Monthly payment 417,876.99

City of Liberty, Missouri
Sanitation Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 66,614	\$ 96,013	\$ 101,872
Revenue			
Refuse Collection Charges	\$ 1,696,869	\$ 1,763,375	\$ 1,843,350
Recycling Rebate	2,833	1,000	—
Interest Earnings	2,151	3,173	3,000
Miscellaneous Service	2,638	2	—
Total Revenue	\$ 1,704,491	\$ 1,767,550	\$ 1,846,350
Total Resources	\$ 1,771,105	\$ 1,863,563	\$ 1,948,222
Expenses			
City's Internal Costs	\$ 78,051	\$ 86,694	\$ 90,400
Sanitation Collection Fees	1,563,139	1,638,608	1,741,800
Hazardous Waste Program	33,902	36,389	37,000
Street Maintenance	—	—	—
Total Expenses	\$ 1,675,092	\$ 1,761,691	\$ 1,869,200
Total Revenue Over/(Under) Expenses	\$ 29,399	\$ 5,859	\$ (22,850)
Ending Fund Balance	\$ 96,013	\$ 101,872	\$ 79,022

YEAR 2020 BUDGET DETAIL

SANITATION

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
98.40.3241	Refuse Collection Charges	\$1,566,611	\$1,627,391	\$1,696,869	\$1,763,375	\$1,843,350
98.40.3242	Recycle Rebate	6,181	18,282	2,833	1,000	—
98.50.3301	Interest Earnings	293	564	2,151	3,173	3,000
98.70.3791	Misc Income	—	—	2	2	—
98.90.3941	Miscellaneous Service	—	24,762	2,636	—	—
TOTALS		<u>\$1,573,085</u>	<u>\$1,670,999</u>	<u>\$1,704,491</u>	<u>\$1,767,550</u>	<u>\$1,846,350</u>

SANITATION UTILITY BILLING

EXPENSES

98.30.135.02.4001	Salaries	\$ 27,632	\$ 22,941	\$ 25,430	\$ 25,533	\$ 26,300
98.30.135.02.4004	Overtime	78	34	—	—	2,300
98.30.135.02.4015	Opt Out (Health Insur)	307	813	1,342	1,287	1,010
98.30.135.02.4018	Health Savings Account	672	344	149	201	170
98.30.135.02.4101	Social Security	2,113	1,772	1,995	2,035	2,100
98.30.135.02.4102	LAGERS Retirement	1,887	1,839	2,607	2,722	2,890
98.30.135.02.4104	Workers Compensation	1	45	65	91	120
98.30.135.02.4105	Health Insurance	4,233	2,058	1,583	1,771	2,000
98.30.135.02.4106	Life Insurance	7	5	7	6	10
98.30.135.02.4107	Dental Insurance	216	215	218	227	230
98.30.135.02.4112	Vision Insurance	33	45	56	57	60
98.30.135.02.4116	Disability Insurance	15	16	19	19	20
98.30.135.04.5120	Outside Printing	140	102	107	200	200
98.30.135.08.5346	Financial Services	17,715	21,447	24,102	25,000	26,000
98.30.135.08.5399	Miscellaneous Fees	247	248	249	—	—
98.30.135.12.5453	Mobile Phones	—	—	—	500	500
98.30.135.14.5591	Software Maintenance	631	650	650	660	660
98.30.135.16.5715	Casualty Insurance	—	—	603	—	—
98.30.135.38.5805	Uncollectible Accounts	2,129	2,491	170	2,600	2,600
98.30.135.38.5806	Deposit Interest Expense	—	—	2,636	—	—
98.30.135.38.5808	Postage	45	37	40	—	—
TOTALS		<u>\$ 58,102</u>	<u>\$ 55,103</u>	<u>\$ 62,026</u>	<u>\$ 62,909</u>	<u>\$ 67,170</u>

SANITATION PUBLIC WORKS

EXPENSES

98.70.227.02.4104	Workers Compensation	\$ 6	\$ (11)	\$ —	\$ —	\$ —
98.70.227.02.4150	Pension Expense	2,158	1,124	2,075	2,300	2,500
98.70.227.08.5381	Sanitation Collection Fees	1,452,553	1,506,427	1,563,139	1,638,608	1,741,800
98.70.227.08.5389	Hazardous Waste Pr	31,426	32,009	33,902	36,389	37,000
98.70.227.08.5399	Miscellaneous Fees	15,696	10,527	13,949	16,000	15,000
98.70.227.14.5501	Street Maintenance	20,000	—	—	—	—
98.70.227.16.5715	Liability	—	—	—	885	1,130
98.70.227.38.5808	Postage	—	—	—	4,600	4,600
TOTALS		<u>\$1,521,839</u>	<u>\$1,550,076</u>	<u>\$1,613,065</u>	<u>\$1,698,782</u>	<u>\$1,802,030</u>

CAPITAL FUNDS

City of Liberty, Missouri
Capital Sales Tax Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 3,752,065	\$ 1,440,444	\$ 1,357,811
Revenues			
Capital Improvement Tax	\$ 2,687,549	\$ 2,673,520	\$ 2,747,480
Sales Taxes	(426,341)	(436,850)	(365,580)
Clay County Road Fund	235,160	169,260	169,260
Grant	7,810	—	—
Road District Capital	237,980	298,750	279,870
Interest	32,531	20,000	20,000
Sale of Public Property	—	—	—
Special Assessments	392	—	—
Transfer in-Capital Construction Bond Fund	2,358	1,000	328,000
Total Revenues	\$ 2,777,439	\$ 2,725,680	\$ 3,179,030
Expenditures			
Building Improvements	\$ —	\$ —	\$ 506,000
Public Works Equipment	312,742	286,451	277,700
Fees	47,504	21,429	23,720
Capital Engineer Salary & Benefits	75,830	79,687	83,324
General Transportation Improvements	20,823	64,000	50,000
Restoration Program - Overlay	582,986	728,000	708,000
Street Maintenance Supplies	147,290	143,001	139,380
Stormwater Funding	1,274,258	538,285	695,000
Debt Service Payments	674,616	694,450	777,340
Transfers In-General Fund	1,953,010	253,010	303,010
Total Expenditures	\$ 5,089,060	\$ 2,808,313	\$ 3,563,474
Revenue Favorable/(Unfavorable) to Expense	(2,311,621)	(82,633)	(384,444)
Ending Fund Balance	\$ 1,440,444	\$ 1,357,811	\$ 973,367

YEAR 2020 BUDGET DETAIL
CAPITAL SALES TAX FUND

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
50.10.3022	Capital Improvement Tax	\$2,307,893	\$2,495,820	\$2,687,549	\$2,673,520	\$2,747,480
50.10.3029	Sales Tax Transfers	(327,431)	(383,823)	(426,341)	(436,850)	(365,580)
50.25.3091	Traffic Signals Grant	—	—	7,810	—	—
50.30.3142	Clay County Road Fund	195,658	221,546	235,160	169,260	169,260
50.30.3152	Road District-Capital	187,980	187,980	237,980	298,750	279,870
50.50.3301	Interest Earnings	20,274	34,295	32,531	20,000	20,000
50.70.3641	Sale of Public Property	63,860	24,200	—	—	—
50.70.3791	Miscellaneous Income	—	39,678	2,358	1,000	328,000
50.70.3795	Special Assessments	9,498	4,700	392	—	—
TOTALS		\$2,457,732	\$2,624,396	\$2,777,439	\$2,725,680	\$3,179,030
EXPENDITURES						
50.35.256.36.7402	Building Improvements	\$ —	\$ —	\$ —	\$ —	\$ 506,000
50.70.201.08.5311	Legal Fees	363	—	—	—	—
50.70.201.08.5346	Financial Services	1,922	1,382	—	2,760	2,840
50.70.201.14.5552	Radio Maintenance	5,494	7,555	8,246	8,700	8,700
50.70.201.14.5571	Building Maintenance	—	—	3,802	—	—
50.70.201.18.5601	Public Works Minor Equip	—	3,413	2,887	2,107	—
50.70.201.36.7201	Public Works Capital Equip	612,543	446,495	297,808	275,645	269,000
50.70.211.02.4001	Salaries	48,998	35,749	51,983	53,542	55,149
50.70.211.02.4002	Part-Time	156	—	—	—	—
50.70.211.02.4018	Health Saving Account (HSA)	—	—	576	893	317
50.70.211.02.4101	Social Security	3,502	2,508	3,646	3,957	4,243
50.70.211.02.4102	LAGERS Retirement Program	4,214	3,396	5,458	5,440	5,824
50.70.211.02.4104	Workers Compensation	33	113	187	248	340
50.70.211.02.4105	Health Insurance	12,176	11,851	13,281	14,877	16,706
50.70.211.02.4106	Life Insurance	18	10	14	14	14
50.70.211.02.4107	Dental Insurance	553	430	484	506	518
50.70.211.02.4112	Vision Insurance	159	159	162	170	173
50.70.211.02.4116	Disability Insurance	48	26	39	40	40
50.70.211.16.5715	Liability	—	—	1,281	3,869	4,000
50.70.262.08.5363	Downtown Design Study	1,080	2,276	380	—	—
50.70.262.08.5365	Project Contingency-Conistor	—	625,000	25,000	—	—
50.75.604.36.7515	Street Restoration	—	—	—	—	708,000
50.75.606.14.5626	Maintenance Projects	—	30,950	20,823	64,000	50,000
50.75.607.08.5399	Miscellaneous Fees	—	6,900	4,800	4,800	—
50.75.607.14.5501	Restoration Program	869,962	558,194	582,986	728,000	—
50.75.607.14.5621	Asphalt-Street Repairs	76,286	80,284	61,304	85,000	75,000
50.75.607.14.5622	Gravel/Rock-Street Repairs	9,374	22,700	19,677	15,000	11,850
50.75.607.14.5641	Paint-Street Marking	23,239	46,873	40,606	26,000	26,780
50.75.607.14.5663	Chemicals-Storm Drainage	34,763	16,724	25,703	17,000	25,750
50.75.607.18.5611	Equipment Rental	—	7,871	—	—	—
50.77.653.08.7522	NPDES Expenses	9,725	5,059	16,043	10,000	16,880

CAPITAL SALES TAX FUND (continued)

50.77.653.36.7510	Capital Stormwater Impr	553,786	244,362	1,190,746	140,000	50,000
50.77.653.36.7526	Stormwater-Clayview/Lance	—	—	83,512	398,285	645,000
50.95.140.24.6001	Principal-I35/M291	—	—	—	—	—
50.95.140.24.6003	Principal-Liberty Dr	—	—	—	—	—
50.95.140.24.6004	Principal-Neighborhood Proj	—	—	—	—	—
50.95.140.24.6005	Principal-Public Works	—	—	—	—	—
50.95.140.24.6006	Lease Principal-Public Works	43,183	44,190	—	—	—
50.95.140.24.6008	Principal-SOB	6,159	6,379	6,599	6,820	7,040
50.95.140.24.6009	Principal-SOB 2020	—	—	—	—	35,450
50.95.140.24.6011	Interest-I35/M291	—	—	—	—	—
50.95.140.24.6013	Interest-Liberty Dr	—	—	—	—	—
50.95.140.24.6014	Interest-Neighborhood Project	—	—	—	—	—
50.95.140.24.6015	Interest-Public Works	—	—	—	—	—
50.95.140.24.6016	Lease Interest	2,038	1,031	—	—	—
50.95.140.24.6018	Interest-Special Obligation	1,662	1,478	1,286	1,090	890
50.95.140.24.6021	Debt Serv Fees-MAMU	376	376	376	—	—
50.95.140.24.6024	Cost of Issuance	—	—	—	—	8,000
50.95.140.42.5992	Interfund Transfer-General	103,010	153,010	1,953,010	253,010	303,010
50.96.601.24.6001	Principal-GO Bonds-I35/M291	90,000	95,000	95,000	100,000	105,000
50.96.601.24.6003	Principal - GOB - Liberty Dr	60,000	60,000	65,000	65,000	65,000
50.96.601.24.6004	Principal - GOB - N Project	170,000	180,000	185,000	190,000	195,000
50.96.601.24.6005	Principal - GOB - PW Land	35,000	35,000	35,000	35,000	40,000
50.96.601.24.6010	Principal - GOB - Franklin	15,000	95,000	100,000	113,060	147,020
50.96.601.24.6011	Interest - GOB - I35/M291	53,000	49,775	46,925	44,000	40,930
50.96.601.24.6013	Interest - GOB - Liberty Dr	35,050	32,950	31,075	29,130	27,180
50.96.601.24.6014	Interest - GOB - N Project	42,300	36,200	30,725	25,100	19,330
50.96.601.24.6015	Interest - GOB - PW Land	19,350	18,125	17,075	16,030	14,900
50.96.601.24.6020	Interest - GOB - Franklin	65,130	63,480	60,555	69,220	71,600
TOTALS		\$3,009,653	\$3,032,272	\$5,089,060	\$2,808,313	\$3,563,474

City of Liberty, Missouri
General Obligation Refunding and Improvement Bonds
Series 2012

Amount Issued: \$2,005,000

Date Issued: August 01, 2012

Purpose: I35/M291 Project

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2012						\$ 2,005,000
2013		105,000	36,528.33	30,450	171,978.33	1,900,000
2014		85,000	30,450	28,750	144,200	1,815,000
2015		90,000	28,750	27,400	146,150	1,725,000
2016		90,000	27,400	25,600	143,000	1,635,000
2017		95,000	25,600	24,175	144,775	1,540,000
2018		95,000	24,175	22,750	141,925	1,445,000
2019		100,000	22,750	21,250	144,000	1,345,000
2020		105,000	21,250	19,675	145,925	1,240,000
2021		105,000	19,675	17,575	142,250	1,135,000
2022		110,000	17,575	15,375	142,950	1,025,000
2023		115,000	15,375	13,650	144,025	910,000
2024		120,000	13,650	11,850	145,500	790,000
2025		120,000	11,850	10,050	141,900	670,000
2026		125,000	10,050	8,175	143,225	545,000
2027		130,000	8,175	6,225	144,400	415,000
2028		135,000	6,225	4,200	145,425	280,000
2029		140,000	4,200	2,100	146,300	140,000
2030		140,000	2,100	—	142,100	—
TOTALS		\$ 2,005,000	\$ 325,778.33	\$ 289,250	\$2,620,028.33	

City of Liberty, Missouri
General Obligation Refunding and Improvement Bonds
Series 2012

Amount Issued: \$1,325,000

Date Issued: August 01, 2012

Purpose: Liberty Drive Project

Year	Interest Rate	March 1 Principal	Interest	September 1 Interest	Total Payment	Bond Balance
2012						\$ 1,325,000
2013		70,000	24,155.83	20,125	114,280.83	1,255,000
2014		55,000	20,125	19,025	94,150	1,200,000
2015		60,000	19,025	18,125	97,150	1,140,000
2016		60,000	18,125	16,925	95,050	1,080,000
2017		60,000	16,925	16,025	92,950	1,020,000
2018		65,000	16,025	15,050	96,075	955,000
2019		65,000	15,050	14,075	94,125	890,000
2020		65,000	14,075	13,100	92,175	825,000
2021		70,000	13,100	11,700	94,800	755,000
2022		75,000	11,700	10,200	96,900	680,000
2023		75,000	10,200	9,075	94,275	605,000
2024		80,000	9,075	7,875	96,950	525,000
2025		80,000	7,875	6,675	94,550	445,000
2026		85,000	6,675	5,400	97,075	360,000
2027		85,000	5,400	4,125	94,525	275,000
2028		90,000	4,125	2,775	96,900	185,000
2029		90,000	2,775	1,425	94,200	95,000
2030		95,000	1,425	—	96,425	—
TOTALS		\$ 1,325,000	\$ 215,855.83	\$ 191,700	\$1,732,555.83	

City of Liberty, Missouri
General Obligation Refunding and Improvement Bonds
Series 2012

Amount Issued: \$1,830,000

Date Issued: August 01, 2012

Purpose: Neighborhood Projects & Contingencies

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2012						\$ 1,830,000
2013		175,000	35,939.17	28,525	239,464.17	1,655,000
2014		160,000	28,525	25,325	213,850	1,495,000
2015		165,000	25,325	22,850	213,175	1,330,000
2016		170,000	22,850	19,450	212,300	1,160,000
2017		180,000	19,450	16,750	216,200	980,000
2018		185,000	16,750	13,975	215,725	795,000
2019		190,000	13,975	11,125	215,100	605,000
2020		195,000	11,125	8,200	214,325	410,000
2021		200,000	8,200	4,200	212,400	210,000
2022		210,000	4,200	—	214,200	—
TOTALS		\$ 1,830,000	\$ 186,339.17	\$ 150,400	\$ 2,166,739.17	

City of Liberty, Missouri
General Obligation Refunding and Improvement Bonds
Series 2012

Amount Issued: \$730,000.

Date Issued: August 01, 2012

Purpose: Public Works Facility Land Acquisition

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2012						\$ 730,000
2013		40,000	13,326.39	11,075	64,401.39	690,000
2014		30,000	11,075	10,475	51,550	660,000
2015		30,000	10,475	10,025	50,500	630,000
2016		35,000	10,025	9,325	54,350	595,000
2017		35,000	9,325	8,800	53,125	560,000
2018		35,000	8,800	8,275	52,075	525,000
2019		35,000	8,275	7,750	51,025	490,000
2020		40,000	7,750	7,150	54,900	450,000
2021		40,000	7,150	6,350	53,500	410,000
2022		40,000	6,350	5,550	51,900	370,000
2023		40,000	5,550	4,950	50,500	330,000
2024		45,000	4,950	4,275	54,225	285,000
2025		45,000	4,275	3,600	52,875	240,000
2026		45,000	3,600	2,925	51,525	195,000
2027		45,000	2,925	2,250	50,175	150,000
2028		50,000	2,250	1,500	53,750	100,000
2029		50,000	1,500	750	52,250	50,000
2030		50,000	750	—	50,750	—
TOTALS		\$ 730,000	\$ 118,351.39	\$ 105,025	\$ 953,376.39	

City of Liberty, Missouri
General Obligation Bonds
Series 2013

Amount Issued: \$2,075,000

Date Issued: December 19, 2013

Purpose: Franklin Street Project

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2013						\$ 2,075,000
2014	3.00%	—	13,071.00	32,677.50	45,748.50	2,075,000
2015	3.00%	—	32,677.50	32,677.50	65,355.00	2,075,000
2016	3.00%	15,000.00	32,677.50	32,452.50	80,130.00	2,060,000
2017	3.00%	95,000.00	32,452.50	31,027.50	158,480.00	1,965,000
2018	3.00%	100,000.00	31,027.50	29,527.50	160,555.00	1,865,000
2019	3.00%	105,000.00	29,527.50	27,952.50	162,480.00	1,760,000
2020	3.00%	135,000.00	27,952.50	25,927.50	188,880.00	1,625,000
2021	3.00%	140,000.00	25,927.50	23,827.50	189,755.00	1,485,000
2022	3.00%	145,000.00	23,827.50	21,652.50	190,480.00	1,340,000
2023	3.00%	150,000.00	21,652.50	19,402.50	191,055.00	1,190,000
2024	3.00%	155,000.00	19,402.50	17,077.50	191,480.00	1,035,000
2025	3.30%	160,000.00	17,077.50	14,437.50	191,515.00	875,000
2026	3.30%	165,000.00	14,437.50	11,715.00	191,152.50	710,000
2027	3.30%	170,000.00	11,715.00	8,910.00	190,625.00	540,000
2028	3.30%	175,000.00	8,910.00	6,022.50	189,932.50	365,000
2029	3.30%	180,000.00	6,022.50	3,052.50	189,075.00	185,000
2030	3.30%	185,000.00	3,052.50	—	188,052.50	—
TOTALS		\$ 2,075,000	\$ 351,411	\$ 338,340	\$ 2,764,751	

City of Liberty, Missouri
Special Obligation Bonds
Series 2013

Amount Issued: \$65,110

Date Issued: December 19, 2013

Purpose: Public Safety Radio System - Public Works

Year	Interest Rate	June 1 Interest	December 1 Principal	December 1 Interest	Total Payment	Bond Balance
2013						\$ 65,110
2014	3.00%	879	3,519	977	5,375	61,591
2015	3.00%	924	6,159	924	8,007	55,432
2016	3.00%	831	6,159	831	7,821	49,273
2017	3.00%	739	6,379	739	7,857	42,894
2018	3.00%	643	6,599	643	7,885	36,295
2019	3.00%	544	6,819	544	7,907	29,476
2020	3.00%	442	7,039	442	7,923	22,437
2021	3.00%	337	7,259	337	7,933	15,178
2022	3.00%	228	7,479	228	7,935	7,699
2023	3.00%	115	7,699	115	7,929	—
TOTALS		\$ 5,682	\$ 65,110	\$ 5,780	\$ 76,572	

City of Liberty, Missouri
Transportation Sales Tax Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 944,536	\$ 904,434	\$ 931,777
Revenues			
Transportation Sales Tax	\$ 2,686,535	\$ 2,673,520	\$ 2,747,480
Sales Tax Transfer	(432,516)	(436,850)	(365,580)
Interest	5,395	13,000	—
Total Revenues	<u>\$2,259,414.41</u>	<u>\$ 2,249,670</u>	<u>\$ 2,381,900</u>
Total Resources	<u>\$3,203,950.41</u>	<u>\$ 3,154,104</u>	<u>\$ 3,313,677</u>
Expenditures			
Debt Service			
Principal - GO Bond - SLP Interchange	\$ 200,000	\$ 205,000	\$ 275,000
Interest - GO Bond - SLP Interchange	120,960	114,890	107,690
Service Fees	213.06	—	—
Total Debt Service	<u>\$ 321,173.06</u>	<u>\$ 319,890</u>	<u>\$ 382,690</u>
Pay-As-You-Go			
MoDOT Flintlock Payback	513,588	513,588	—
Street Maintenance	444,583	400,000	772,500
Mowing Contract	66,655	7,500	7,500
City Landscaping Funds-Parks	15,002	15,930	16,170
City Landscaping Funds-Transfer to Parks	10,820	11,150	11,490
City Transportation Enhancement Funds	2,653	30,000	100,000
KCATA Bus Service	48,232	49,709	56,794
Total Capital Outlay	<u>\$ 1,101,533</u>	<u>\$ 1,027,877</u>	<u>\$ 964,454</u>
Transfers Out			
Transfers Out-General Fund	\$ 253,010	\$ 253,010	\$ 303,010
Transfer to Eco/Devo Sales Tax Fund for SLP2	623,800	621,550	629,820
Total Transfers	<u>\$ 876,810</u>	<u>\$ 874,560</u>	<u>\$ 932,830</u>
Total Project Expenditures and Transfers	<u>\$ 2,299,516</u>	<u>\$ 2,222,327</u>	<u>\$ 2,279,974</u>
Total Revenue Over/(Under) Expenditures	<u>\$ (40,102)</u>	<u>\$ 27,343</u>	<u>\$ 101,926</u>
Ending Fund Balance	<u><u>\$ 904,434</u></u>	<u><u>\$ 931,777</u></u>	<u><u>\$ 1,033,703</u></u>

YEAR 2020 BUDGET DETAIL
TRANSPORTATION SALES TAX FUND

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
52.10.3025	Transportation Sales Tax	\$2,309,004	\$2,495,805	\$2,686,535	\$2,673,520	\$2,747,480
52.10.3029	Sales Tax Transfers	(332,405)	(391,198)	(432,516)	(436,850)	(365,580)
52.10.3041	Roadway-Residential Tax	—	—	—	—	—
52.10.3042	Roadway-Commercial Tax	—	—	—	—	—
52.10.3043	Roadway-Industrial Tax	—	—	—	—	—
52.50.3301	Interest Earnings	750	2,875	5,395	13,000	—
52.70.3791	Miscellaneous Income	—	—	21	—	—
52.80.3802	Developers Sidewalk in Lieu	—	—	—	—	22,500
TOTALS		\$1,977,350	\$2,107,482	\$2,259,436	\$2,249,670	\$2,404,400
EXPENDITURES						
52.60.420.14.5577	Mowing Contract	\$ —	\$ 67,025	\$ 66,655	\$ 7,500	\$ 7,500
52.60.420.14.5583	Parks Maint-Landscaping	6,564	19,751	15,002	15,930	16,170
52.60.420.42.5996	Interfund Transfer-Parks	5,000	10,500	10,820	11,150	11,490
52.70.225.02.4001	Street Maintenance Workers	—	—	—	29,840	62,954
52.70.225.02.4004	Overtime	—	—	—	—	—
52.70.225.02.4015	Opt Out	—	—	—	—	—
52.70.225.02.4018	Heath Savings Account	—	—	—	1,463	2,063
52.70.225.02.4101	Social Security FICA	—	—	—	2,395	4,974
52.70.225.02.4102	LAGERS Retirement Program	—	—	—	3,162	6,827
52.70.225.02.4104	Workers Compensation	—	—	—	3,437	7,485
52.70.225.02.4105	Health Insurance	—	—	—	6,655	14,575
52.70.225.02.4106	Life Insurance	—	—	—	19	36
52.70.225.02.4107	Dental Insurance	—	—	—	455	910
52.70.225.02.4112	Vision Insurance	—	—	—	42	86
52.70.225.02.4116	Disability Insurance	—	—	—	25	50
52.70.225.36.7201	Capital Equipment	—	—	—	22,177	—
52.70.611.08.5311	Legal Fees	—	—	—	—	—
52.70.611.24.6001	Principal Payments	—	—	—	—	—
52.70.611.24.6011	Bond Interest	—	—	—	—	—
52.70.611.24.6021	Debt Service Fees	213	213	213	—	—
52.70.626.38.5862	MoDOT Flintlock Payback	—	513,588	513,588	513,588	—
52.75.607.14.5501	Street Maintenance	—	350,000	444,583	400,000	772,500
52.80.151.08.5420	Transportation Enhancement	—	—	2,653	30,000	100,000
52.95.140.08.5420	Transportation Enhancement	—	31,860	—	—	—
52.95.140.42.5992	Transfer Out-General Fund	103,010	153,010	253,010	253,010	303,010
52.95.140.42.5994	Transfer Out-Eco/Devo	430,000	430,000	623,800	621,550	629,820
52.95.141.08.5399	KC Express Bus Service	44,477	45,812	48,232	49,709	56,794
52.96.601.24.6001	Principal - GO Bonds - SLP	1,385,000	195,000	200,000	205,000	275,000
52.96.601.24.6011	Interest - GO Bonds - SLP	157,360	126,885	120,960	114,890	107,690
TOTALS		\$2,131,624	\$1,943,644	\$2,299,516	\$2,291,997	\$2,379,934

City of Liberty, Missouri
General Obligation Bonds
Series 2013

Amount Issued: \$4,150,000

Date Issued: December 19, 2013

Purpose: Pleasant Valley Project

Year	Interest Rate	March 1		September 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2013						\$ 4,150,000
2014		—	26,142.00	65,355.00	91,497	4,150,000
2015		—	65,355.00	65,355.00	130,710	4,150,000
2016	3.00%	30,000	65,355.00	64,905.00	160,260	4,120,000
2017	3.00%	195,000	64,905.00	61,980.00	321,885	3,925,000
2018	3.00%	200,000	61,980.00	58,980.00	320,960	3,725,000
2019	3.00%	205,000	58,980.00	55,905.00	319,885	3,520,000
2020	3.00%	275,000	55,905.00	51,780.00	382,685	3,245,000
2021	3.00%	280,000	51,780.00	47,580.00	379,360	2,965,000
2022	3.00%	290,000	47,580.00	43,230.00	380,810	2,675,000
2023	3.00%	300,000	43,230.00	38,730.00	381,960	2,375,000
2024	3.00%	305,000	38,730.00	34,155.00	377,885	2,070,000
2025	3.30%	315,000	34,155.00	28,957.50	378,112.5	1,755,000
2026	3.30%	330,000	28,957.50	23,512.50	382,470	1,425,000
2027	3.30%	340,000	23,512.50	17,902.50	381,415	1,085,000
2028	3.30%	350,000	17,902.50	12,127.50	380,030	735,000
2029	3.30%	360,000	12,127.50	6,187.50	378,315	375,000
2030	3.30%	375,000	6,187.50	—	381,187.5	—
TOTALS		\$ 4,150,000	702,784.50	676,642.50	\$ 5,529,427	

City of Liberty, Missouri
Park Sales Tax Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 245,548	\$ 488,672	\$ 554,850
Revenues			
Sales Tax	\$ 1,343,775	\$ 1,336,760	\$ 1,373,740
Sales Tax Transfers	(213,171)	(218,430)	(182,790)
Parks LWCF Grant	6,000	—	—
Reimbursed Expense	—	—	—
Miscellaneous Income	32	—	—
Sale of Public Property	2,866	—	—
Interest	4,465	—	—
Total Revenues	\$ 1,143,967	\$ 1,118,330	\$ 1,190,950
Total Resources	\$ 1,389,515	\$ 1,607,002	\$ 1,745,800
Expenditures			
Park Fund Transfer-Parks	\$ 190,884	\$ 298,550	\$ 319,845
Park Fund Transfer-Community Center	116,687	152,250	148,466
Park Fund Transfer-Sports Complex	106,026	169,030	173,741
Special Obligation Bond Interest	30,644	43,465	42,450
Special Obligation Bond Principal	90,000	95,000	105,000
Community Center Lease Interest	5,100	—	—
Community Center Lease Principal	170,000	—	—
Financial Services	106	—	—
Trail System Maintenance	35,132	100,000	30,000
Trail Design	—	—	—
Park Capital Contingency	—	—	144,000
Project: LCC HVAC Replacement	—	—	—
Project: Natatorium Air Quality	—	—	12,000
City Park Improvements	—	94,907	—
Project: Bennett Park Tennis Resurfacing	—	—	—
Project: Church of the Nazarene Lease - Parking	—	—	150,000
Project: Reforestation Planting	5,619	—	—
Project: Land Acquisition	7,180	—	—
Project: Outdoor Pool Liner Replacement	67,612	—	—
Vehicles	32,156	84,450	32,000
Sportsfield Equipment	25,414	14,500	46,000
Minor Equipment	3,383	—	—
Capital Equipment	14,900	—	—
Total Expenditures	\$ 900,843	\$ 1,052,152	\$ 1,203,502
Revenues Over/(Under) Expenditures	\$ 243,124	\$ 66,178	\$ (12,552)
Ending Fund Balance	\$ 488,672	\$ 554,850	\$ 542,298

City of Liberty, Missouri
Park Sales Tax Bond Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$162,318	\$395,633	\$103,005
Revenues			
Bond Proceeds	\$ 395,000	\$ —	\$ —
Bond Premium	10,376	—	—
Total Revenues	\$ 405,376	\$ —	\$ —
Expenditures			
SO Projects:			
FBSC Improvements	\$ 72,468	\$ —	\$ —
Soccer Venue Improvements	—	—	—
Stocksdale Park Restroom	—	—	—
Sprayground Replacement	92,690	292,628	103,005
Cost of Issuance	6,903	—	—
Total Expenditures	\$ 172,061	\$ 292,628	\$ 103,005
Proceeds Favorable/(Unfavorable) to Expenditures	\$ 233,315	\$ (292,628)	\$ (103,005)
Ending Fund Balance	\$ 395,633	\$ 103,005	\$ —

YEAR 2020 BUDGET DETAIL

PARK SALES TAX FUND

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
54.10.3027	Parks Sales Tax	\$1,144,477	\$1,247,909	\$1,343,775	\$1,336,760	\$1,373,740
54.10.3029	Sales Tax Transfers	(163,115)	(192,512)	(213,171)	(218,430)	(182,790)
54.30.3131	Parks LWCF Grant - DNR	58,500	—	6,000	—	—
54.30.3144	Healthy Comm Project Grant	—	—	—	—	—
54.50.3301	Interest Earnings	8,062	6,763	4,465	—	—
54.70.3641	Sales of Public Property	5,000	—	2,866	—	—
54.70.3661	Reimbursed Expense - Gen	—	24,720	—	—	—
54.70.3791	Miscellaneous Income	—	—	32	—	—
54.70.3794	Bond Proceeds	—	—	395,000	—	—
54.70.3799	Bond Premium	—	—	10,376	—	—
54.80.3803	Transfers In - Parks Dev Fund	—	—	—	—	—
TOTALS		\$1,052,924	\$1,086,880	\$1,549,342	\$1,118,330	\$1,190,950
EXPENDITURES						
54.60.415.14.5581	Proj: LCC Hvac Replacement	—	1,482	—	—	—
54.60.415.24.6008	SO Bond - Principal	—	85,000	90,000	90,000	105,000
54.60.415.24.6018	SO Bond - Interest	—	32,394	30,644	28,844	42,450
54.60.415.42.5996	Interfund Transfer-Parks	189,433	376,214	190,884	298,550	319,845
54.60.415.36.7511	Proj: Bennett Park Tennis Resu	—	49,440	—	—	—
54.60.415.36.7330	Proj: Ch of the Nazarene- Park	—	25,000	—	—	150,000
54.60.415.36.7340	Proj: Outdoor Pool Liner Repl	—	41,920	67,612	—	—
54.60.415.36.7341	Project: Natatorium Air Quality	—	68,581	—	—	12,000
56.60.415.36.7402	Building Improvements	—	26,909	—	—	—
54.60.415.36.7515	Park Capital Contingency	—	—	—	—	144,000
54.60.415.42.5997	Interfund Transfer-Comm Ctr	137,228	158,846	116,687	152,250	148,466
54.60.415.42.5998	Interfund Transfer-Spts Comp	184,616	116,137	106,026	169,030	173,741
54.60.419.18.5601	Minor Equipment	—	—	3,383	—	—
54.60.419.36.7201	Capital Equipment-Maint	56,177	—	14,900	—	—
54.60.420.14.5575	Maintenance Trails & Roads	41,755	—	35,132	100,000	30,000
54.60.420.36.7101	Vehicles	—	44,733	32,156	84,450	32,000
54.60.420.36.7312	Trail Design and Costing	17,125	51,375	—	—	—
54.60.420.36.7318	Reforestation Planting Project	—	—	5,619	—	—
54.60.430.36.7301	Project: Land Acquisition	—	—	7,180	—	—
54.60.432.24.6024	Cost of Issuance	—	—	6,903	—	—
54.60.432.24.6021	Debt Service Fee	—	—	7	—	—
54.60.432.24.6001	2018 SOB - Principal	—	—	—	5,000	—
54.60.432.24.6011	2018 SOB - Interest	—	—	—	14,621	—
54.60.432.36.7305	City Park Improvements	—	—	—	94,907	—
54.60.436.36.7301	Land Acquisition	—	—	—	—	—
54.60.458.36.7201	Capital Equipment	54,301	633	25,414	14,500	46,000
54.60.458.24.6024	Cost of Issuance	—	—	—	—	—
54.60.460.36.7206	Theater Equipment	63,535	—	—	—	—
54.60.460.36.7303	Sprayground Replacement	—	203,476	92,690	292,628	103,005
54.60.460.36.7308	Stocksdale Park Improvements	12,108	146,022	—	—	—
54.60.460.36.7319	Fountain Bluffs - Trails	—	216,811	—	—	—
54.60.460.36.7320	FBSC Improvements	312,392	212,250	72,468	—	—
54.60.491.24.6001	Debt Service Principal	160,000	170,000	170,000	—	—
54.60.491.24.6011	Debt Service Interest	15,000	10,200	5,100	—	—
54.60.491.24.6021	Debt Service Fees	99	99	99	—	—
54.96.601.24.6008	2015 Sp Ob Bond Principal	80,000	—	—	—	—
54.96.601.24.6018	2015 Sp Ob Bond Interest	34,237	—	—	—	—
TOTALS		\$1,358,007	\$2,037,521	\$1,072,904	\$1,344,780	\$1,306,507

City of Liberty, Missouri
Special Obligation Bonds
Series 2015

Amount Issued: \$1,395,000

Date Issued: October 29, 2015

Purpose: Park Projects

Year	Interest Rate	May 1 Principal	May 1 Interest	November 1 Interest	Total Payment	Bond Balance
2015						\$ 1,395,000
2016	2.00%	80,000	17,615.46	16,621.88	114,237.34	1,315,000
2017	2.00%	85,000	16,621.88	15,771.88	117,393.76	1,230,000
2018	2.00%	90,000	15,771.88	14,871.88	120,643.76	1,140,000
2019	2.00%	90,000	14,871.88	13,971.88	118,843.76	1,050,000
2020	2.00%	90,000	13,971.88	13,071.88	117,043.76	960,000
2021	2.00%	90,000	13,071.88	12,171.88	115,243.76	870,000
2022	2.00%	90,000	12,171.88	11,271.88	113,443.76	780,000
2023	2.13%	85,000	11,271.88	10,368.76	106,640.64	695,000
2024	2.38%	85,000	10,368.76	9,359.38	104,728.14	610,000
2025	2.50%	85,000	9,359.38	8,296.88	102,656.26	525,000
2026	3.00%	65,000	8,296.88	7,321.88	80,618.76	460,000
2027	3.00%	65,000	7,321.88	6,346.88	78,668.76	395,000
2028	3.00%	65,000	6,346.88	5,371.88	76,718.76	330,000
2029	3.00%	70,000	5,371.88	4,321.88	79,693.76	260,000
2030	3.13%	75,000	4,321.88	3,150	82,471.88	185,000
2031	3.25%	35,000	3,150	2,581.25	40,731.25	150,000
2032	3.38%	35,000	2,581.25	1,990.63	39,571.88	115,000
2033	3.38%	35,000	1,990.63	1,400	38,390.63	80,000
2034	3.50%	40,000	1,400	700	42,100	40,000
2035	3.50%	40,000	700	—	40,700	—
TOTALS		\$ 1,395,000	\$ 176,578.04	\$ 158,962.58	\$1,730,540.62	

City of Liberty, Missouri

Special Obligation Bonds

Series 2018

Amount Issued: \$395,000

Date Issued: November 27, 2018

Purpose: Park Maintenance Bldg

Year	Interest Rate	May 1 Principal	May 1 Interest	November 1 Interest	Total Payment	Bond Balance
2018						\$ 395,000
2019	5.00%	5,000	6,798.99	7,821.88	19,620.87	390,000
2020	5.00%	15,000	7,821.88	7,446.88	30,268.76	375,000
2021	5.00%	15,000	7,446.88	7,071.88	29,518.76	360,000
2022	5.00%	15,000	7,071.88	6,696.88	28,768.76	345,000
2023	5.00%	15,000	6,696.88	6,321.88	28,018.76	330,000
2024	5.00%	15,000	6,321.88	5,946.88	27,268.76	315,000
2025	5.00%	20,000	5,946.88	5,446.88	31,393.76	295,000
2026	5.00%	20,000	5,446.88	4,946.88	30,393.76	275,000
2027	3.00%	20,000	4,946.88	4,646.88	29,593.76	255,000
2028	3.00%	20,000	4,646.88	4,346.88	28,993.76	235,000
2029	3.13%	20,000	4,346.88	4,034.38	28,381.26	215,000
2030	3.25%	20,000	4,034.38	3,709.38	27,743.76	195,000
2031	3.50%	20,000	3,709.38	3,359.38	27,068.76	175,000
2032	3.50%	25,000	3,359.38	2,921.88	31,281.26	150,000
2033	3.63%	25,000	2,921.88	2,468.75	30,390.63	125,000
2034	3.75%	25,000	2,468.75	2,000	29,468.75	100,000
2035	4.00%	25,000	2,000	1,500	28,500	75,000
2036	4.00%	25,000	1,500	1,000	27,500	50,000
2037	4.00%	25,000	1,000	500	26,500	25,000
2038	4.00%	25,000	500	—	25,500	—
TOTALS		\$ 395,000	\$ 88,986.56	\$ 82,187.57	\$ 566,174.13	

City of Liberty, Missouri
Economic Development Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 1,293,361	\$ 1,851,859	\$ 1,952,876
Revenues			
Eco/Dev Sales Tax	\$ 2,014,369	\$ 2,005,140	\$ 2,060,610
Interest Earnings	79,186	—	—
Misc Income	12	—	199,820
Transfers In	623,800	621,550	430,000
Total Revenues	<u>\$ 2,717,367</u>	<u>\$ 2,626,690</u>	<u>\$ 2,690,430</u>
Total Resources	<u>\$ 4,010,728</u>	<u>\$ 4,478,549</u>	<u>\$ 4,643,306</u>
Expenditures			
LEDC			
Health Insurance	\$ 5,764	\$ 6,773	\$ 6,580
Health Savings Account (HSA)	600	930	1,200
Dental Insurance	251	443	470
Vision Insurance	80	84	90
Social Security	—	25	90
Other Eco/Devo Fees	123	—	—
Partnership-Community Growth	60,000	60,000	60,000
Total LEDC Expenditures	<u>\$ 66,818</u>	<u>\$ 68,255</u>	<u>\$ 68,430</u>
Eco/Devo Administrative Expenditures			
Salary	\$ 84,431	\$ 86,964	\$ 89,573
Opt Out	3,500	3,302	2,601
Health Savings Account (HSA)	899	—	—
Social Security	6,727	6,905	7,077
Lagers	9,233	9,116	9,678
Workers Comp	196	227	301
Health Insurance	—	—	8,022
Life Insurance	18	18	18
Dental Insurance	—	—	455
Vision Insurance	—	—	86
Disability Insurance	49	49	50
Other Fees	67,531	189,320	120,175
Total Eco/Devo Administrative Exp	<u>\$ 172,584</u>	<u>\$ 295,902</u>	<u>\$ 238,036</u>
Other Eco/Devo Expenditures			
Liability Insurance	1,281	1,806	1,360
Debt Service Fees	704	—	—
Interfund Trnsfrs	—	—	111,500
Total Other Eco/Devo Expenditures	<u>1,985</u>	<u>1,806</u>	<u>112,860</u>
Debt Service Expenditures			
GO Bond Principal-SLP	\$ 500,000	\$ 515,000	\$ 530,000
GO Bond Interest-SLP	381,838	361,540	343,288
SO Bond Principal-SLP	430,000	440,000	450,000
SO Bond Interest-SLP	266,437	257,740	248,840
SO Bond Principal-Downtown	210,000	215,000	220,000
SO Bond Interest-Downtown	129,206	124,960	120,610
SO Bond Principal - Kansas St	—	95,320	227,710
SO Bond Interest - Kansas St	—	150,150	153,950
Total Debt Service	<u>\$ 1,917,481</u>	<u>\$ 2,159,710</u>	<u>\$ 2,294,398</u>
Total Expenditures	<u>\$ 2,158,868</u>	<u>\$ 2,525,673</u>	<u>\$ 2,713,724</u>
Revenue Over(Under) Expenditures	<u>\$ 558,498</u>	<u>\$ 101,017</u>	<u>\$ (23,294)</u>
Ending Fund Balance	<u>\$ 1,851,859</u>	<u>\$ 1,952,876</u>	<u>\$ 1,929,582</u>

City of Liberty, Missouri
Economic Development Bond Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 13,187,054	\$ (578,431)	\$ (55,775)
Revenues			
Bond Proceeds	\$ 3,615,000	\$ 416,159	\$ —
Bond Premium	155,276	—	—
Developer Contributions	—	23,890	—
Interest	86,896	30,000	—
Transfers In	1,700,000	438,335	—
Total Bond Revenues	\$ 5,557,172	\$ 908,384	\$ —
Expenditures			
South Liberty Parkway	\$ 12,566,158	\$ 434,263	\$ —
Downtown	322,808	—	—
Kansas Street	3,370,520	1,340,965	—
I35 Bridge/M152 Bridge Project	3,000,000	(1,500,000)	—
Project Contingencies	—	110,500	—
Cost of Issuance	63,171	—	—
Total Bond Expenditures	\$ 19,322,657	\$ 385,728	\$ —
Proceeds Favorable/(Unfavorable) to Expenditures	\$ (13,765,485)	\$ 522,656	\$ —
Ending Fund Balance	\$ (578,431)	\$ (55,775)	\$ (55,775)

YEAR 2020 BUDGET DETAIL
ECONOMIC DEVELOPMENT FUND

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
56.10.3026	Sales Taxes	\$ 1,728,673	\$ 1,870,032	\$ 2,014,369	\$ 2,005,140	\$ 2,060,610
56.50.3301	Interest Earnings	11,533	489	79,186	—	—
56.50.3302	Interest Earnings-Reserve	—	—	—	—	—
56.50.3311	Interest Earnings	142,078	178,898	86,896	30,000	—
56.70.3679	Developer Contributions	—	—	—	23,890	—
56.70.3791	Misc Income	—	—	12	—	199,820
56.70.3794	Bond Proceeds	—	—	3,615,000	416,159	—
56.70.3799	Bond Premium	—	—	155,276	—	—
56.80.3809	Transfers In	2,471,627	—	1,700,000	438,335	—
56.80.3810	Transfers In	430,000	430,000	623,800	621,550	430,000
TOTALS		<u>\$ 4,783,912</u>	<u>\$ 2,479,418</u>	<u>\$ 8,274,538</u>	<u>\$ 3,535,074</u>	<u>\$ 2,690,430</u>

EXPENDITURES

Eco/Devo Administrative Exenditures

56.20.001.02.4001	Salary	\$ —	\$ 78,557	\$ 84,431	\$ 86,964	\$ 89,573
56.20.001.02.4015	Opt Out	—	292	3,500	3,302	2,601
56.20.001.02.4018	Health Savings (HSA)	—	899	899	—	—
56.20.001.02.4101	Social Security	—	5,996	6,727	6,905	7,077
56.20.001.02.4102	Lagers	—	7,491	9,233	9,116	9,678
56.20.001.02.4104	Workers Comp	—	117	196	227	301
56.20.001.02.4105	Health Insurance	—	6,199	—	—	8,022
56.20.001.02.4106	Life Insurance	—	17	18	18	18
56.20.001.02.4107	Dental Insurance	—	344	—	—	455
56.20.001.02.4112	Vision Insurance	—	65	—	—	86
56.20.001.02.4116	Disability Insurance	—	45	49	49	50
56.20.001.08.5365	Other Misc Fees	—	33,213	67,531	189,320	120,175
56.20.001.08.5822	Partnership - Community	—	55,000	60,000	60,000	60,000
56.20.001.16.5715	Liability	—	—	1,281	1,806	1,360
56.70.201.02.4001	Salary	66,356	—	—	—	—
56.40.514.02.4002	Part-Time	9,458	10,170	—	—	—
56.40.514.02.4101	Social Security	724	778	—	—	—
Total Eco/Devo Administrative Exenditures		<u>\$ 76,537</u>	<u>\$ 199,181</u>	<u>\$ 233,865</u>	<u>\$ 357,707</u>	<u>\$ 299,396</u>

Eco/Devo South Liberty Parkway Phase II Expenditure

56.96.601.24.6001	GOB Principal-SLP	\$ 470,000	\$ 485,000	\$ 500,000	\$ 515,000	\$ 530,000
56.96.601.24.6002	SOB Principal-SLP	415,000	425,000	430,000	440,000	450,000
56.96.601.24.6011	GOB Interest-SLP	432,722	403,963	381,838	361,540	343,288
56.96.601.24.6012	SOB Principal-SLP	284,985	274,987	266,437	257,740	248,840
56.70.622.24.6021	Debt Service Fees	—	636	636	—	—
56.70.622.24.6024	Cost of Issuance-SLP	—	—	—	—	—
56.70.622.36.7507	Survey Servies-SLP Bonds	—	—	—	—	—
56.70.622.36.7509	Relocation Costs-SLP Bd	—	—	1,167,493	(50,000)	—
56.70.622.36.7510	Const Contract-SLP Bd	3,108,124	8,903,204	11,397,813	477,593	—
56.70.622.38.5989	Misc Exp-SLP Bond	74,970	—	852	6,670	—
Total Eco/Devo South Liberty Parkway Phase II		<u>\$ 4,785,801</u>	<u>\$10,492,790</u>	<u>\$14,145,069</u>	<u>\$ 2,008,543</u>	<u>\$ 1,572,128</u>

Eco/Devo Projects Program Expenditures						
56.70.630.02.4001	Salary	\$ 79,584	\$ —	\$ —	\$ —	\$ —
56.70.630.02.4018	Health Savings Acct	—	—	600	930	1,200
56.70.630.02.4101	Social Security	6,058	—	—	25	90
56.70.630.02.4102	Lagers	6,844	—	—	—	—
56.70.630.02.4105	Health Insurance-LEDC	20,686	5,381	5,764	6,773	6,580
56.70.630.02.4106	Life Insurance	23	—	—	—	—
56.70.630.02.4107	Dental Insurance-LEDC	941	407	251	443	470
56.70.630.02.4112	Vision Insurance-LEDC	277	56	80	84	90
56.70.630.02.4116	Disability Insurance	59	—	—	—	—
56.70.630.08.5365	Other Eco/Dev Fees	78,649	12,438	123	—	—
56.70.630.24.6024	Cost of Issuance	636	—	—	—	—
56.70.630.36.7510	Construction Contract	—	—	—	—	—
56.70.630.38.5822	Partnership-Community	55,000	—	—	—	—
56.70.630.38.5989	Miscellaneous Expenses	1,729	—	—	—	—
Total Eco/Devo Projects Program Expenditures		\$ 250,485	\$ 18,282	\$ 6,818	\$ 8,255	\$ 8,430

Eco/Devo Downtown Reconstruction Expenditures

56.70.631.14.5501	Overlay Program	—	101,931	—	—	—
56.70.631.24.6001	GOB Principal-Downtown	—	—	—	—	—
56.70.631.24.6011	GOB Interest-Downtown	—	—	—	—	—
56.96.601.24.6008	SOB Principal - Downtown	200,000	205,000	210,000	215,000	220,000
56.96.601.24.6009	SOB Principal - Kansas St	—	—	—	—	227,710
56.96.601.24.6018	SOB Interest - Downtown	138,181	133,356	129,206	124,960	120,610
56.96.601.24.6019	SOB Interest - Kansas St	—	—	—	—	153,950
56.76.613.24.6001	SO Bond Principal - KS St	—	—	—	95,320	—
56.76.613.24.6011	SO Bond Interest - KS St	—	—	—	150,150	—
56.70.631.36.7501	Engineer Design-Down	3,283	565	—	—	—
56.70.631.36.7504	Proj Testing Fees-Down	—	—	—	—	—
56.70.631.36.7510	Construction Contract-DT	2,686,206	1,722,183	322,808	—	—
56.76.613.24.6021	Bond Service Fees	—	—	68	—	—
56.76.613.24.6024	Cost of Issuance	—	—	63,171	—	—
56.76.613.36.7501	Engineering Design	—	950,100	—	—	—
56.76.613.36.7504	M-152/I-35/Kansas Corr	—	15,000	—	—	—
56.76.613.36.7515	Project Contingencies	—	—	—	110,500	—
56.76.613.36.7523	I35/M152 Bridge-City Mtch	—	—	3,000,000	(1,500,000)	—
56.76.613.36.7524	Ks St/M291 Project	—	—	3,370,520	1,340,965	—
Total Eco Devo Downtown Reconstruction		\$ 3,027,669	\$ 3,128,136	\$ 7,095,774	\$ 536,895	\$ 722,270

TOTALS		\$ 8,140,491	\$ 3,838,388	\$ 21,481,525	\$ 2,911,401	\$ 2,602,224
--------	--	--------------	--------------	---------------	--------------	--------------

City of Liberty, Missouri
General Obligation Bonds
Series 2015

Amount Issued: \$12,985,000

Date Issued: August 27, 2015

Purpose: South Liberty Parkway Project

Year	Interest Rate	March 1 Principal	Interest	September 1 Interest	Total Payment	Bond Balance
2015						\$12,985,000
2016	5.00%	470,000	224,678.06	208,043.75	902,721.81	12,515,000
2017	5.00%	485,000	208,043.75	195,918.75	888,962.50	12,030,000
2018	4.00%	500,000	195,918.75	185,918.75	881,837.50	11,530,000
2019	4.00%	515,000	185,918.75	175,618.75	876,537.50	11,015,000
2020	3.00%	530,000	175,618.75	167,668.75	873,287.50	10,485,000
2021	3.00%	550,000	167,668.75	159,418.75	877,087.50	9,935,000
2022	3.50%	565,000	159,418.75	149,531.25	873,950.00	9,370,000
2023	2.00%	585,000	149,531.25	143,681.25	878,212.50	8,785,000
2024	3.50%	600,000	143,681.25	133,181.25	876,862.50	8,185,000
2025	3.00%	620,000	133,181.25	123,881.25	877,062.50	7,565,000
2026	3.00%	640,000	123,881.25	114,281.25	878,162.50	6,925,000
2027	4.00%	660,000	114,281.25	101,081.25	875,362.50	6,265,000
2028	4.00%	685,000	101,081.25	87,381.25	873,462.50	5,580,000
2029	3.00%	710,000	87,381.25	76,731.25	874,112.50	4,870,000
2030	3.00%	735,000	76,731.25	65,706.25	877,437.50	4,135,000
2031	3.13%	760,000	65,706.25	53,831.25	879,537.50	3,375,000
2032	3.13%	795,000	53,831.25	41,409.38	890,240.63	2,580,000
2033	3.13%	825,000	41,409.38	28,518.75	894,928.13	1,755,000
2034	3.25%	860,000	28,518.75	14,543.75	903,062.50	895,000
2035	3.25%	895,000	14,543.75	—	909,543.75	—
TOTALS		\$ 12,985,000	\$2,451,024.94	\$2,226,346.88	\$17,662,371.82	

City of Liberty, Missouri
Special Obligation Bonds
Series 2015

Amount Issued: \$10,480,000

Date Issued: October 29, 2015

Purpose: South Liberty Parkway Project

Year	Interest Rate	May 1 Principal	May 1 Interest	November 1 Interest	Total Payment	Bond Balance
2015						\$10,480,000
2016	2.000%	415,000	145,366.18	139,618.75	699,984.93	10,065,000
2017	2.000%	425,000	139,618.75	135,368.75	699,987.50	9,640,000
2018	2.000%	430,000	135,368.75	131,068.75	696,437.50	9,210,000
2019	2.000%	440,000	131,068.75	126,668.75	697,737.50	8,770,000
2020	2.000%	450,000	126,668.75	122,168.75	698,837.50	8,320,000
2021	2.000%	460,000	122,168.75	117,568.75	699,737.50	7,860,000
2022	2.000%	465,000	117,568.75	112,918.75	695,487.50	7,395,000
2023	2.125%	475,000	112,918.75	107,871.88	695,790.63	6,920,000
2024	2.375%	485,000	107,871.88	102,112.50	694,984.38	6,435,000
2025	2.500%	500,000	102,112.50	95,862.50	697,975.00	5,935,000
2026	3.000%	515,000	95,862.50	88,137.50	699,000.00	5,420,000
2027	3.000%	530,000	88,137.50	80,187.50	698,325.00	4,890,000
2028	3.000%	545,000	80,187.50	72,012.50	697,200.00	4,345,000
2029	3.000%	560,000	72,012.50	63,612.50	695,625.00	3,785,000
2030	3.125%	580,000	63,612.50	54,550.00	698,162.50	3,205,000
2031	3.250%	600,000	54,550.00	44,800.00	699,350.00	2,605,000
2032	3.375%	620,000	44,800.00	34,337.50	699,137.50	1,985,000
2033	3.375%	640,000	34,337.50	23,537.50	697,875.00	1,345,000
2034	3.500%	660,000	23,537.50	11,987.50	695,525.00	685,000
2035	3.500%	685,000	11,987.50	—	696,987.50	—
TOTALS		\$10,480,000	\$1,809,756.81	\$1,664,390.63	\$13,954,147.44	

City of Liberty, Missouri
Special Obligation Bonds
Series 2015

Amount Issued: \$5,080,000

Date Issued: October 29, 2015

Purpose: Downtown Square Project

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2015						\$ 5,080,000
2016	2.00%	200,000	70,477.60	67,703.13	338,180.73	4,880,000
2017	2.00%	205,000	67,703.13	65,653.13	338,356.26	4,675,000
2018	2.00%	210,000	65,653.13	63,553.13	339,206.26	4,465,000
2019	2.00%	215,000	63,553.13	61,403.13	339,956.26	4,250,000
2020	2.00%	220,000	61,403.13	59,203.13	340,606.26	4,030,000
2021	2.00%	220,000	59,203.13	57,003.13	336,206.26	3,810,000
2022	2.00%	225,000	57,003.13	54,753.13	336,756.26	3,585,000
2023	2.13%	230,000	54,753.13	52,309.38	337,062.51	3,355,000
2024	2.38%	235,000	52,309.38	49,518.75	336,828.13	3,120,000
2025	2.50%	240,000	49,518.75	46,518.75	336,037.50	2,880,000
2026	3.00%	250,000	46,518.75	42,768.75	339,287.50	2,630,000
2027	3.00%	255,000	42,768.75	38,943.75	336,712.50	2,375,000
2028	3.00%	265,000	38,943.75	34,968.75	338,912.50	2,110,000
2029	3.00%	275,000	34,968.75	30,843.75	340,812.50	1,835,000
2030	3.13%	280,000	30,843.75	26,468.75	337,312.50	1,555,000
2031	3.25%	290,000	26,468.75	21,756.25	338,225.00	1,265,000
2032	3.38%	300,000	21,756.25	16,693.75	338,450.00	965,000
2033	3.38%	310,000	16,693.75	11,462.50	338,156.25	655,000
2034	3.50%	320,000	11,462.50	5,862.50	337,325.00	335,000
2035	3.50%	335,000	5,862.50	—	340,862.50	—
TOTALS		\$ 5,080,000	\$ 877,865.14	\$ 807,387.54	\$ 6,765,252.68	

City of Liberty, Missouri
Special Obligation Bonds
Series 2015

Amount Issued: \$4,017,564

Date Issued: November 27, 2018

Purpose: Kansas Street Corridor

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2018						\$ 4,017,564
2019	5.00%	95,322	70,330.25	79,821.14	245,473.39	3,922,242
2020	5.00%	227,709	79,821.14	74,128.43	381,658.57	3,694,533
2021	5.00%	239,773	74,128.43	68,134.10	382,035.53	3,454,760
2022	5.00%	249,773	68,134.10	61,889.77	379,796.87	3,204,987
2023	5.00%	261,838	61,889.77	55,343.83	379,071.60	2,943,149
2024	5.00%	276,838	55,343.83	48,422.89	380,604.72	2,666,311
2025	5.00%	288,902	48,422.89	41,200.34	378,525.23	2,377,409
2026	5.00%	305,966	41,200.34	33,551.18	380,717.52	2,071,443
2027	3.00%	323,031	33,551.18	28,705.71	385,287.89	1,748,412
2028	3.00%	328,031	28,705.71	23,785.25	380,521.96	1,420,381
2029	3.13%	338,031	23,785.25	18,503.51	380,319.76	1,082,350
2030	3.25%	350,095	18,503.51	12,814.46	381,412.97	732,255
2031	3.50%	360,095	12,814.46	6,512.80	379,422.26	372,160
2032	3.50%	372,160	6,512.80	—	378,672.80	—
TOTALS		\$ 4,017,564	\$ 623,143.66	\$ 552,813.41	\$ 5,193,521.07	

City of Liberty, Missouri
Capital Construction Bond Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ —	\$ 1,001,914	\$ 1,010,268
Revenues			
Liberty Drive Funding	\$ 1,016,959	\$ —	\$ —
Interest	2,011	8,354	—
Total Revenues	\$ 1,018,970	\$ 8,354	\$ —
Total Resources	\$ 1,018,970	\$ 1,010,268	\$ 1,010,268
Expenditures			
Cost of Issuance	\$ 17,056	\$ —	\$ —
Liberty Drive Engineering	—	—	—
Liberty Drive Construction	—	—	—
Franklin Construction	—	—	—
Project Contingencies	—	—	—
Interfund Transfers	—	—	—
Total Expenditures	\$ 17,056	\$ —	\$ —
Revenue Favorable/(Unfavorable) to Expenditures	\$ 1,001,914	\$ 8,354	\$ —
Ending Fund Balance	\$ 1,001,914	\$ 1,010,268	\$ 1,010,268

YEAR 2020 BUDGET DETAIL
CAPITAL CONSTRUCTION BOND FUND

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
57.25.3097	STP Grant Funding	\$ —	\$ —	\$ —	\$ —	\$ —
57.50.3301	Interest Earnings	13,193	—	2,011	8,354	—
57.70.3794	Bond Proceeds - Long Term	—	—	975,000	—	—
57.70.3799	Bond Premium	—	—	41,959	—	—
TOTALS		<u>\$ 13,193</u>	<u>\$ —</u>	<u>\$ 1,018,970</u>	<u>\$ 8,354</u>	<u>\$ —</u>
EXPENDITURES						
57.70.611.24.6024	Cost of Issuance - South Liberty Pkwy	—	—	17,038	—	—
57.70.611.24.6021	Debt Service Fees	—	—	18	—	—
57.76.609.36.7501	Engineering Design-Liberty Drive	—	—	—	—	—
57.76.609.36.7510	Construction Contract-Liberty Drive	—	—	—	—	—
57.76.609.36.7515	Project Contingencies	—	—	—	—	—
57.79.604.36.7510	Construction Contract-Franklin St	—	—	—	—	—
57.95.140.42.5993	Interfund Transfers-Eco/Devo	2,471,627	—	—	—	—
TOTALS		<u>\$2,471,627</u>	<u>\$ —</u>	<u>\$ 17,056</u>	<u>\$ —</u>	<u>\$ —</u>

City of Liberty, Missouri
Special Obligation Bonds
Series 2018

Amount Issued: \$314,061

Date Issued: November 27, 2018

Purpose: Street & Contingency

Year	Interest Rate	May 1		November 1	Total Payment	Bond Balance
		Principal	Interest	Interest		
2018						\$ 314,061
2019	5.00%	8,053	5,503.12	6,230.90	19,787.02	306,008
2020	5.00%	17,716	6,230.90	5,787.98	29,734.88	288,292
2021	5.00%	19,327	5,787.98	5,304.81	30,419.79	268,965
2022	5.00%	19,327	5,304.81	4,821.64	29,453.45	249,638
2023	5.00%	20,937	4,821.64	4,298.21	30,056.85	228,701
2024	5.00%	20,937	4,298.21	3,774.77	29,009.98	207,764
2025	5.00%	22,548	3,774.77	3,211.07	29,533.84	185,216
2026	5.00%	24,159	3,211.07	2,607.11	29,977.18	161,057
2027	5.00%	25,769	2,607.11	2,220.58	30,596.69	135,288
2028	3.00%	25,769	2,220.58	1,834.04	29,823.62	109,519
2029	3.13%	25,769	1,834.04	1,431.40	29,034.44	83,750
2030	3.25%	27,380	1,431.40	986.48	29,797.88	56,370
2031	3.50%	27,380	986.48	507.32	28,873.8	28,990
2032	3.50%	28,990	507.32	—	29,497.32	—
TOTALS		\$ 314,061	\$ 48,519.43	\$ 43,016.31	\$ 405,596.74	

City of Liberty, Missouri
Fire Sales Tax Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 3,932,373	\$ 1,481,862	\$ 835,855
Revenues			
Sales Taxes	\$ 1,343,775	\$ 1,336,760	\$ 1,374,710
Sales Tax Transfers	(213,171)	(218,430)	(182,790)
Interest	39,163	34,442	100
Sale of Public Property	197,689	5,000	5,000
Miscellaneous Income	49,817	49,817	49,817
Bond Proceeds	—	—	—
Total Revenues	\$ 1,417,273	\$ 1,207,589	\$ 1,246,837
Total Resources	\$ 5,349,646	\$ 2,689,451	\$ 2,082,692
Expenditures			
Building Maintenance	\$ 25,654	\$ 24,300	\$ 6,000
Minor Equipment	—	15,500	15,000
Financial Services	28,012	61,365	27,840
Lease Principal-Vehicles	214,000	218,000	222,000
Lease Interest-Vehicles	27,095	22,793	18,420
Lease Principal - 2017 Amb	125,223	171,975	175,970
Lease Interest - 2017 Amb	16,679	19,351	14,780
Vehicles-Pumpers	—	50,360	52,600
Ambulance Purchase	1,000,128	—	—
Capital Equipment	73,736	50,000	60,000
Computer Equipment	—	61,400	65,000
Construction	1,600,768	347,871	140,000
Lease Principal-Construction	235,777	301,125	309,030
Lease Interest-Construction	53,354	63,706	56,220
Transfers Out-General Fund	336,510	315,000	315,000
Cost of Issuance	—	—	—
SO Bond Principal - Pumper	116,589	119,310	122,310
SO Bond Interest - Pumper	14,260	11,540	8,760
SO Bond Principal - Tanker	—	—	—
SO Bond Interest - Tanker	—	—	—
Total Expenditures	\$ 3,867,785	\$ 1,853,596	\$ 1,608,930
Revenues Over/(Under) Expenditures	\$ (2,450,511)	\$ (646,007)	\$ (362,093)
Ending Fund Balance	\$ 1,481,862	\$ 835,855	\$ 473,762

YEAR 2020 BUDGET DETAIL

FIRE SALES TAX FUND

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
58.10.3024	Fire Sales Tax	\$1,153,962	\$1,247,909	\$1,343,775	\$1,336,760	\$1,374,710
58.10.3029	Sales Tax Transfers	(163,117)	(192,512)	(213,171)	(218,430)	(182,790)
58.50.3301	Interest Earnings	6,340	14,148	39,163	34,442	100
58.70.3641	Sale of Public Property	182,500	1,000	197,689	5,000	5,000
58.70.3789	Misc Income - Police	—	—	—	251,338	251,338
58.70.3791	Miscellaneous Income	6,735	49,817	49,817	49,817	49,817
58.70.3794	Bond Proceeds	—	3,119,000	—	—	—
TOTALS		\$1,186,421	\$4,239,363	\$1,417,273	\$1,458,927	\$1,498,175
EXPENDITURES						
58.50.311.02.4001	Salaries - EMS Chief	\$ —	\$ —	\$ —	\$ —	\$ 90,000
58.50.311.02.4018	Health Savings Account	—	—	—	—	400
58.50.311.02.4101	Social Security	—	—	—	—	6,920
58.50.311.02.4102	LAGERS Retirement Program	—	—	—	—	20,340
58.50.311.02.4104	Workers Compensation	—	—	—	—	560
58.50.311.02.4105	Health Insurance	—	—	—	—	20,880
58.50.311.02.4106	Life Insurance	—	—	—	—	20
58.50.311.02.4107	Dental Insurance	—	—	—	—	650
58.50.311.02.4112	Vision Insurance	—	—	—	—	220
58.50.311.02.4116	Disability Insurance	—	—	—	—	50
58.50.325.14.5571	Building Maintenance	314	—	25,654	24,300	6,000
58.50.325.08.5341	Financial Fees - GEMT	—	—	27,840	—	27,840
58.50.325.08.5346	Financial Services	—	—	—	61,365	—
58.50.325.18.5601	Minor Equipment	24,772	—	—	15,500	15,000
58.50.325.24.6001	Principal-Aerial Fire Truck	114,221	114,219	116,589	119,310	—
58.50.325.24.6002	Principal-Tanker Truck	30,932	31,653	—	—	—
58.50.325.24.6003	Lease Principal-Constr. Lease	64,000	66,000	235,777	301,125	309,030
58.50.325.24.6006	Lease Principal-Amb 2011	84,098	—	—	—	—
58.50.325.24.6007	Lease Principal - Amb 2017	—	—	125,223	171,975	175,970
58.50.325.24.6009	Lease Principal-Pumpers 2014	205,000	209,000	214,000	218,000	222,000
58.50.325.24.6011	Interest-Aerial Fire Truck	16,923	16,927	14,260	11,540	—
58.50.325.24.6012	Interest-Tanker Truck	1,459	735	—	—	—
58.50.325.24.6013	Lease Interest-Construction	11,115	9,829	53,354	63,706	56,220
58.50.325.24.6016	Lease Interest-Amb 2011	1,892	—	—	—	—
58.50.325.24.6017	Lease Interest - Amb 2017	—	—	16,679	19,351	14,780
58.50.325.24.6019	Lease Interest-Pumpers 2014	35,416	31,296	27,095	22,793	18,420
58.50.325.24.6021	Debt Service Fees	—	—	172	—	—
58.50.325.24.6024	Cost of Issuance	—	30,699	—	—	—
58.50.325.36.7101	Vehicles	82,353	—	—	50,360	52,600
58.50.325.36.7103	2017 Ambulance Purchase	—	—	1,000,128	—	—
58.50.325.36.7201	Capital Equipment	205,421	222,256	73,736	50,000	60,000
58.50.325.36.7202	Computer Equipment	—	—	—	61,400	65,000
58.50.325.36.7510	Construction Contract	845	374,498	1,600,768	347,871	140,000
58.50.325.42.5990	Transfer Out-General Fund	336,510	336,510	336,510	315,000	315,000
58.96.601.24.6001	SO Bond Principal 2012	—	—	—	—	122,310
58.96.601.24.6011	SO Bond Interest 2012	—	—	—	—	8,760
TOTALS		\$1,215,271	\$1,443,622	\$3,867,785	\$1,853,596	\$1,748,970

City of Liberty, Missouri
Special Obligation Bonds
Series 2012

Amount Issued: \$1,157,104.39

Date Issued: August 30, 2012

Purpose: Aerial Fire Truck

Year	Interest Rate	August 1		Total Payment	Bond Balance
		Principal	Interest		
2012					\$ 1,157,104.39
2013	2.33%	104,158.26	26,983.67	131,141.93	1,052,946.13
2014	2.33%	106,587.24	24,554.70	131,141.94	946,358.89
2015	2.33%	109,072.85	22,069.09	131,141.94	837,286.04
2016	2.33%	111,616.43	19,525.51	131,141.94	725,669.61
2017	2.33%	114,219.32	16,922.62	131,141.94	611,450.29
2018	2.33%	116,589.27	14,259.02	130,848.29	494,861.02
2019	2.33%	119,308.28	11,540.16	130,848.44	375,552.74
2020	2.33%	122,309.67	8,757.89	131,067.56	253,243.07
2021	2.33%	125,162.07	5,905.63	131,067.70	128,081.00
2022	2.33%	128,081.00	2,986.85	131,067.85	—
TOTALS		\$1,157,104.39	\$ 153,505.14	\$1,310,609.53	

City of Liberty, Missouri
Debt Service Schedule
Lease/Purchase Agreements

Cost of Asset: \$1,921,000

Date Purchased: December 17, 2014

Purpose: Fire Pumper Lease Purchase

Year	Interest Rate	April 1 Interest	October 1 Principal	October 1 Interest	Total Payment	Agreement Balance
2014						\$ 1,921,000
2015	2.01%	10,940.10	159,000	19,306.05	189,246.15	1,762,000
2016	2.01%	17,708.10	205,000	17,708.10	240,416.20	1,557,000
2017	2.01%	15,647.85	209,000	15,647.85	240,295.70	1,348,000
2018	2.01%	13,547.40	214,000	13,547.40	241,094.80	1,134,000
2019	2.01%	11,396.70	218,000	11,396.70	240,793.40	916,000
2020	2.01%	9,205.80	222,000	9,205.80	240,411.60	694,000
2021	2.01%	6,974.70	227,000	6,974.70	240,949.40	467,000
2022	2.01%	4,693.35	231,000	4,693.35	240,386.70	236,000
2023	2.01%	2,371.80	236,000	2,371.80	240,743.60	—
		<u>\$ 92,485.80</u>	<u>\$ 1,921,000</u>	<u>\$ 100,851.75</u>	<u>\$ 2,114,337.55</u>	

City of Liberty, Missouri
Debt Service Schedule
Lease/Purchase Agreements

Cost of Asset: \$603,000

Date Purchased: December 17, 2014

Purpose: Roof, Sewer, and Parking Lot Projects

Year	Interest Rate	April 1 Interest	October 1 Principal	October 1 Interest	Total Payment	Agreement Balance
2014						\$ 603,000
2015	2.01%	3,434.09	50,000	6,060.15	59,494.24	553,000
2016	2.01%	5,557.65	64,000	5,557.65	75,115.30	489,000
2017	2.01%	4,914.45	66,000	4,914.45	75,828.90	423,000
2018	2.01%	4,251.15	67,000	4,251.15	75,502.30	356,000
2019	2.01%	3,577.80	68,000	3,577.80	75,155.60	288,000
2020	2.01%	2,894.40	70,000	2,894.40	75,788.80	218,000
2021	2.01%	2,190.90	71,000	2,190.90	75,381.80	147,000
2022	2.01%	1,477.35	73,000	1,477.35	75,954.70	74,000
2023	2.01%	743.70	74,000	743.70	75,487.40	—
		<u>\$ 29,041.49</u>	<u>\$ 603,000</u>	<u>\$ 31,667.55</u>	<u>\$ 663,709.04</u>	

City of Liberty, Missouri
Debt Service Schedule
Special Obligation Bond

Cost of Asset: \$2,273,538.35

Date Purchased: December 7, 2017

Purpose: Fire Burn Tower/Fire Station 1 and 3 Improvements

Period Ending	Coupon	Principal	Interest	Total Payment	Remaining Principal
3/1/2018		—	14,058.04	14,058.04	\$ 2,273,538.35
9/1/2018	2.65%	168,776.73	30,793.81	199,570.54	2,104,761.62
3/1/2019		—	28,043.02	28,043.02	
9/1/2019	2.65%	233,124.93	28,507.82	261,632.75	1,871,636.69
3/1/2020		—	25,074.73	25,074.73	
9/1/2020	2.65%	239,032.67	25,350.28	264,382.95	1,632,604.02
3/1/2021		—	21,752.18	21,752.18	
9/1/2021	2.65%	245,848.14	22,112.72	267,960.86	1,386,755.88
3/1/2022		—	18,476.60	18,476.60	
9/1/2022	2.65%	251,755.88	18,782.84	270,538.72	1,135,000.00
3/1/2023			15,122.30	15,122.30	
9/1/2023	2.65%	215,000.00	15,372.94	230,372.94	920,000.00
3/1/2024			12,325.44	12,325.44	
9/1/2024	2.65%	220,000.00	12,460.89	232,460.89	700,000.00
3/1/2025			9,326.53	9,326.53	
9/1/2025	2.65%	225,000.00	9,481.11	234,481.11	475,000.00
3/1/2026			6,328.72	6,328.72	
9/1/2026	2.65%	235,000.00	6,433.61	241,433.61	240,000.00
3/1/2027			3,197.67	3,197.67	
9/1/2027	2.65%	240,000.00	3,250.67	243,250.67	—
		<u>\$2,273,538.35</u>	<u>\$ 326,251.92</u>	<u>\$2,599,790.27</u>	

City of Liberty, Missouri
Debt Service Schedule
Special Obligation Bond

Cost of Asset: \$1,033,000

Date Purchased: December 7, 2017

Purpose: Ambulance Purchase/Station Alerting

Period Ending	Coupon	Principal	Interest	Total Payment	Remaining Balance
3/1/2018			6,387.38	6,387.38	\$ 1,033,000
9/1/2018	2.65%	153,000	13,991.41	166,991.41	880,000
3/1/2019			11,724.78	11,724.78	
9/1/2019	2.65%	210,000	11,919.11	221,919.11	670,000
3/1/2020			8,976.14	8,976.14	
9/1/2020	2.65%	215,000	9,074.78	224,074.78	455,000
3/1/2021			6,062.24	6,062.24	
9/1/2021	2.65%	225,000	6,162.72	231,162.72	230,000
3/1/2022			3,064.43	3,064.43	
9/1/2022	2.65%	230,000	3,115.22	233,115.22	—
		<u>\$ 1,033,000</u>	<u>\$ 80,478.21</u>	<u>\$1,113,478.21</u>	

City of Liberty, Missouri
Cable Reserve Fund
Fiscal Year 2020

	2018 Actual	2019 Forecast	2020 Budget
Beginning Fund Balance	\$ 33,200	\$ 33,036	\$ 5,221
Revenues			
Interest Earnings	650	550	500
Total Revenues	\$ 650	\$ 550	\$ 500
Total Resources	\$ 33,850	\$ 33,586	\$ 5,721
Expenditures			
Software Maintenance	\$ 814	\$ —	\$ —
Minor Equipment	—	7,869	—
Capital Equipment	—	20,496	6,535
Total Expenditures	\$ 814	\$ 28,365	\$ 6,535
Revenue Over(Under) Expenditures	\$ (164)	\$ (27,815)	\$ (6,035)
Ending Fund Balance	\$ 33,036	\$ 5,221	\$ (814)

YEAR 2020 BUDGET DETAIL
CABLE RESERVE FUND

Account Number	Account Name	2016	2017	2018	2019 Forecast	2020 Budget
REVENUES						
70.50.3305	Interest Earnings	\$ 179	\$ 308	\$ 650	\$ 550	\$ 500
TOTALS		<u>\$ 179</u>	<u>\$ 308</u>	<u>\$ 650</u>	<u>\$ 550</u>	<u>\$ 500</u>
EXPENDITURES						
70.20.031.08.5399	Miscellaneous Fees	\$ —	\$ —	\$ 814	\$ —	\$ —
70.20.031.14.5591	Software Maintenance	793	—	—	—	—
70.20.031.18.5601	Minor Equipment	771	372	—	7,869	—
70.20.031.36.7202	Capital Equipment	—	—	—	20,496	6,535
TOTALS		<u>\$ 1,564</u>	<u>\$ 372</u>	<u>\$ 814</u>	<u>\$ 28,365</u>	<u>\$ 6,535</u>

HUMAN RESOURCES

Compensation Structure

Salary Grades-2020

Position Titles	Grade	2020 Minimum		2020 Midpoint		2020 Maximum	
		Monthly	Yearly	Monthly	Yearly	Monthly	Yearly
Animal Shelter Attendant Bus Driver-Parks Custodian-Parks	3	\$ 2,057	\$24,684	\$ 2,724	\$ 32,688	\$ 3,391	\$ 40,692
Customer Service/Office Assistant Finance Assistant Office Assistant Parking Control Officer	4	2,161	25,932	2,862	34,344	3,561	42,732
Meter Service Technician-Utilities	5	2,269	27,228	3,003	36,036	3,738	44,856
Construction Worker I: Parks/PW/Utilities Building Technician Finance Technician Municipal Court Technician Maintenance Worker I: Parks/PW/Utilities Police Records Technician I Utility Worker: WP/WWTP	6	2,384	28,608	3,156	37,872	3,927	47,124
Administrative Assistant-Citywide Animal Control Officer Assistant Deputy City Clerk Athletic Field Grounds Keeper-Parks Construction Worker II: Parks/PW/Utilities Customer Care Team & Facility Supervisor HR Recruitment Coord/Admin Specialist Lead Finance Technician Lead Theater Technician-Parks Maintenance Technician: PW/Utilities Maintenance Worker II: Parks/PW/Utilities Marketing & Special Events Coord: Admin Police Records Technician II Production/Treatment Technician I: WP/WWTP Recreation Coordinator-Parks	8	2,625	31,500	3,478	41,736	4,329	51,948
Mechanical Systems Specialist Utility Lab Technician-WP/WWTP	9	2,758	33,096	3,653	43,836	4,546	54,552
Code Enforcement Officer-Planning Accounting Specialist Horticulturist-Parks HR Payroll Coordinator/IT Office Manager Mechanic: Parks/PW/Utilities Police Records Lead Technician Crew Chief: Parks/PW/Utilities Water Service Specialist-Utilities Production/Treatment Technician II: WP/WWTP Payroll Specialist: Finance	10	2,896	34,752	3,834	46,008	4,773	57,276
Inspector: Building/Project	11	3,041	36,492	4,026	48,312	5,010	60,120
Finance Analyst	12	3,193	38,316	4,227	50,724	5,262	63,144

IPP Coordinator: WWTP Marketing & Special Events Sprvsr: Admin Operations Supervisor-Finance Recreation Manager-Park Divisions Special Projects Manager-Parks							
IT/GIS Operations Specialist/Analyst I Maintenance Supervisor: Parks/Utilities Parks Manager: Grounds & Operations Plant Manager: WP/WWTP Senior Inspector: Building/Project Crew Manager: Parks/PW/Utilities	13	3,352	40,224	4,438	53,256	5,525	66,300
Accountant Human Resources Manager Court Administrator Planner	14	3,519	42,228	4,659	55,908	5,799	69,588
GIS Specialist II	15	3,694	44,328	4,893	58,716	6,091	73,092
Facilities Supervisor: PW	16	3,880	46,560	5,137	61,644	6,394	76,728
Capital Projects Engineer Development Review Engineer Deputy City Clerk IT Operations Specialist/Analyst II Support Services Supervisor-Police	17	4,072	48,864	5,394	64,728	6,715	80,580
Accounting Manager Chief Building Official City Planner Community Development Manager Construction Manager: Water/Sewer Operations Manager: PW Utility Services Manager	18	4,277	51,324	5,664	67,968	7,051	84,612
Assistant Director: Finance/Parks/HR & RM IT/GIS Operation Specialist/Analyst III	19	4,491	53,892	5,948	71,376	7,403	88,836
Assistant to the City Administrator Communications & PR Manager: Admin GIS Manager	20	4,716	56,592	6,244	74,928	7,773	93,276
Senior IT Operations Specialist/Analyst Assistant Director-Utilities: Operations & Const.	21	4,952	59,424	6,557	78,684	8,162	97,944
City Engineer/Assistant Public Works Dir Assistant Director-Utilities: Prod & Treatment Economic & Business Development Manager IT Information Security Officer	22	5,199	62,388	6,884	82,608	8,569	102,828
Assistant City Administrator/Finance Director Human Resources & Risk Mgmt Director Finance Director Parks & Recreation Director Planning & Development Director Information Technology & Services Director Public Works Director Utilities Director	28	6,968	83,616	9,225	110,700	11,485	137,820
All Commissioned Police and Communications Officer and All FF/EMT through FF Captain positions listed in attached Step Plans							

Compensation Structure
Salary Grades-2019
Seasonal & Temporary Positions

Position Titles	Dept.	Range Spread				
		1st Year	2nd Year	3rd Year	4th Year	5th Year & Beyond
Child Care Attendants Concession Attendants	Parks Parks	\$8.60	\$9.45	\$10.30	\$11.15	\$12.00
Field Supervisor Athletic Grounds Keeper	Parks Parks	\$9.35	\$9.85	\$10.50	\$11.25	\$12.25
Lifeguard Regular	Parks	\$9.50	\$10.35	\$11.20	\$12.05	\$12.90
Child Care Lead	Parks	\$9.60	\$10.45	\$11.30	\$12.15	\$13.00
Wellness Coach Non-Certified	Parks	\$10.00	\$10.50	\$11.00	\$11.50	\$12.00
Silver Center Techs	Parks	\$10.00	\$10.85	\$11.70	\$12.55	\$13.40
Parks Custodian Parks Landscape Assistant	Parks Parks	\$10.75	\$11.60	\$12.45	\$13.30	\$14.15
Bitty Assistant	Parks	\$11.25	\$12.10	\$12.95	\$13.80	\$14.65
Liberty Access Bus Driver	Parks	\$11.50	\$12.35	\$13.20	\$14.05	\$14.90
Gym Supervisor Complex Supervisor	Parks Parks	\$12.00	\$12.00	\$12.85	\$12.85	\$14.50
Care Team/Wendy/DD Wellness Coach Certified	Parks Parks	\$12.00	\$12.50	\$13.00	\$13.40	\$14.00
Lifeguard Morning 7a-noon Group Weekday Swim Instructor Bitty Lead	Parks Parks Parks	\$12.00	\$12.85	\$13.70	\$14.55	\$15.40
Theater Tech, non-event	Parks	\$13.00	\$13.85	\$14.70	\$15.55	\$16.64
Theater Custodian	Parks	\$14.00	\$14.00	\$14.25	\$14.25	\$14.50
Lifeguard Open 5a-7am	Parks	\$14.00	\$14.85	\$15.70	\$16.55	\$17.40
Theater Tech, event	Parks	\$16 - 20.00	\$16 - 20.00	\$16 - 20.00	\$16 - 20.00	\$16 - 20.00
Group Weekend Swim Instructor	Parks	\$18.00	\$18.85	\$19.70	\$20.55	\$21.40
Group Exercise Instructor	Parks	\$21.00	\$21.00	\$21.00	\$21.00	\$21.00
Personal Trainer	Parks	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00

City of Liberty, Missouri
Full-Time Positions
As of January 1

Description	2016	2017	2018	2019	2020
ADMINISTRATION					
Administrative Assistant	1	—	—	—	—
HR/Admin Specialist	—	—	1	1	1
Animal Control Officer	2	2	2	2	2
Animal Shelter Attendant	1	1	1	1	1
Assistant City Administrator	1	1	1	1	1
Assistant Deputy City Clerk	1	1	—	—	—
Assistant to the City Administrator	1	1	1	1	1
City Administrator	1	1	1	1	1
Communication Manager	1	1	1	1	1
Marketing & Special Events Supervisor	—	1	1	1	1
Communication/Public Relations Specialist	1	—	—	—	—
Court Administrator	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Economic & Business Development Manager	1	1	1	1	1
Municipal Court Technician	—	—	—	1	1
TOTAL ADMINISTRATION	13	12	12	13	13
HUMAN RESOURCES					
Human Resources Coordinator	1	—	—	—	—
Director of HR & Risk Management	1	1	1	1	1
Human Resources Manager	—	1	—	—	—
Assistant Director of HR & Risk Mgmt	—	—	—	—	0.5
TOTAL HUMAN RESOURCES	2	2	1	1	1.5
FINANCE					
Accountant	1	1	—	2	2
Accounting Manager	—	—	—	1	1
Accounts Payable Specialist	—	—	—	1	1
Assistant Finance Director	1	1	2	2	1
Finance Analyst	—	1	1	—	—
Finance Director/Assistant City Administrator	1	1	1	1	1
Finance Specilaist - Licensing	1	1	1	1	1
Finance Technician	1	1	1	1	1
Lead Finance Technician	—	—	1	—	—
Lead Meter Technician	3	3	2	2	2
Meter Service Technician	1	—	1	1	1
Office Supervisor	1	1	—	—	—
Payroll Specialist	2	2	2	—	—
TOTAL FINANCE	12	12	12	12	11
FIRE					
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Assistant Chief-Shift Commander	3	3	3	3	1
Division Chief-Fire Marshal	1	1	1	1	3
Division Chief-Training	1	1	1	1	1
Fire Captain	9	9	9	9	9
Fire Chief	1	1	1	1	1
Firefighter/EMT	9	9	10	10	8

City of Liberty, Missouri
Full-Time Positions
As of January 1

Description	2016	2017	2018	2019	2020
Firefighter/Paramedic	24	24	29	29	31
TOTAL FIRE	48.5	48.5	54.5	54.5	54.5
INFORMATION SERVICES					
GIS Specialist I	1	1	1	—	—
GIS Specialist II	—	—	—	1	1
GIS Specialist III	1	1	1	1	1
Information Technology Services Director	1	1	1	1	1
Information Security Officer	1	1	1	1	1
Information Systems Specialist I	1.5	2	2	2	3
Information Systems Specialist II	1	2	1	1	2
Information Systems Specialist III	1	—	1	1	—
Senior Information System Specialist	1	1	1	1	1
TOTAL INFORMATION SERVICES	8.5	9	9	9	10
POLICE					
Administrative Assistant	0.5	0.5	0.5	0.5	0.5
Communications Officer	9	9	9	9	9
Communications Supervisor	1	1	1	1	1
Police Captain	2	2	2	2	2
Police Chief	1	1	1	1	1
Police Corporal	4	4	4	4	4
Police Lieutenant	2	2	2	2	2
Police Officer	25	25	29	29	29
Police Sergeant	6	6	6	6	6
Records Technician	3	3	3	3	3
Support Services Supervisor	1	1	1	1	1
TOTAL POLICE	54.5	54.5	58.5	58.5	58.5
COMMUNITY SERVICES (AGING)					
Administrative Assistant	1	—	1	1	—
Bus Driver	1	1	1	1	1
Manager	1	—	—	—	1
Recreation Program Coordinator	1	3	2	2	2
Senior Center Technician	1	—	—	—	—
TOTAL COMMUNITY SERVICES (AGING)	5	4	4	4	4
PUBLIC WORKS					
Administrative Assistant	2	2	2	1	1
Capital Review Engineer	1	1	1	1	1
City Engineer/Assistant Public Works Director	1	1	1	1	1
Facilities Management Supervisor	1	1	1	1	1
Public Works Mechanic	1	1	1	1	1
Project Inspector	1	2	2	2	2
Public Works Crew Chief	2	3	2	2	2
Public Works Director	1	1	1	1	1
Public Works Maintenance Worker I	—	—	4	4	4

City of Liberty, Missouri
Full-Time Positions
As of January 1

Description	2016	2017	2018	2019	2020
Public Works Maintenance Worker II	9	8	4	4	4
Public Works Superintendent	1	1	1	1	1
Senior Project Inspector	1	—	—	—	—
TOTAL PUBLIC WORKS	21	21	20	19	19
DEVELOPMENT SERVICES					
Administrative Assistant	1	1	1	1	1
Building Inspector	1	1	1	1	1
Chief Building Official	1	1	1	1	1
City Planner	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1
Community Development Manager	1	1	1	1	1
Assistant Director	1	1	—	—	—
Planning & Development Director	—	—	1	1	1
Senior Building Inspector	1	1	1	1	1
TOTAL DEVELOPMENT SERVICES	8	8	8	8	8
PARKS & RECREATION					
Assistant Parks Director	1	1	2	2	2
Athletic Fields Grounds Keeper	2	2	2	2	2
Building Maintenance Technician	1	1	1	1	1
Custodian	1	—	—	—	—
Events Coordinator	—	—	—	—	—
Special Projects Manager	—	—	1	1	1
Horticulturist	1	1	1	1	1
Lead Theater Technician	1	1	1	1	1
Theater Coordinator	—	—	1	1	—
Maintenance Supervisor	1	1	—	—	—
Marketing/Special Events Coordinator	1	1	1	1	1
Mechanic	1	1	1	1	1
Mechanical Systems Specialist	—	—	—	—	—
Office Supervisor	1	1	1	1	—
Office Assistant	1	—	—	—	—
Facility Maintenance Supervisor	—	—	—	—	3
Parks Crew Chief	1	1	2	1	—
Parks Maintenance Worker I	1	1	1	2	2
Parks Maintenance Worker II	1	1	3	3	3
Parks Manager - Operations	3	3	1	1	1
Parks and Recreation Director	1	1	1	1	1
Parks Supervisor	1	1	1	1	1
Recreation Coordinator	2	2	2	—	—
Recreation Manager	2	2	3	3	5
Senior Recreation Coordinator	—	—	—	4	4
Customer Care Team Supervisor	3	3	3	—	—
TOTAL PARKS & RECREATION	27	25	29	28	30

City of Liberty, Missouri
Full-Time Positions
As of January 1

Description	2016	2017	2018	2019	2020
UTILITIES					
Utilities Manager - Collections	1	1	1	1	1
Util Collection Worker I	3	3	5	5	5
Util Collection Worker II	1	1	1	1	2
Construction Manager - Sewer	1	1	1	1	1
Construction Manager - Water	1	1	1	1	1
Util Construction Worker I	1	1	1	1	1
Util Construction Worker II	1	1	2	2	1
Utilities Manager - Distribution	1	1	1	1	1
Util Distribution Worker I	5	5	5	5	5
Util Distribution Worker II	2	2	2	2	2
Util Water Service Specialist	—	—	1	1	—
Crew Chief Collections	—	—	—	—	1
Crew Chief Meter Services	—	—	—	—	1
Util Meter Service Technician	—	—	2	2	2
Utilities Manager - Production	1	1	1	1	1
Util Prod/Treatment Tech I	—	—	10	10	9
Production Technician	6	5	—	—	—
WWTP - IPP Coordinator	—	—	—	1	1
Util Treatment Manager	—	1	1	1	1
Treatment Technician	—	2	4	—	—
Utilities Worker - Prod/Treatment	—	—	2	1	1
Utilities Director	1	1	1	1	1
Utilities Asst. Director Production & Treatment	1	1	1	1	1
Utilities Asst. Director Operations & Construction	1	1	1	1	1
Administrative Assistant - Utilities	1	1	1	1	1
TOTAL UTILITIES	28	30	45	41	41
TOTALS CITY-WIDE	227.5	226	253	248	250.5

BUDGET GLOSSARY AND GENERAL INFORMATION

BUDGET GLOSSARY

ACCOUNT NUMBER - A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information.

ACCRUAL ACCOUNTING - A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the accounting period in which they are incurred.

ACTIVITY - Departmental efforts that contribute to the achievement of a specific set of program objectives; this is the smallest unit of the program budget.

AD VALOREM - Latin term meaning "value of". Refers to the tax assessed against real property (land and buildings) and personal property (equipment, vehicles, & furniture).

ALLOT - To divide an appropriation into specific line item amounts that can be encumbered or expended during a budget period.

ANNUALIZE - Budget technique whereby expenditures for part of a year are projected forward for a full year for the purpose of preparing an annual budget.

APPRAISED VALUE - An estimate of the property value for the purposes of taxation. The Clay County Assessor establishes appraised values for all taxable property.

APPROPRIATION - An authorization made by the City Council that permits the City to incur obligations and to make expenditures of resources.

ASSESSED VALUE - The value of property for tax levy purposes. The assessed value is set by the Clay County Assessor, who is charged with determining the taxable value of property according to a formula set by the State of Missouri.

ASSESSMENT RATIO - The ratio at which the tax rate is applied to the tax base.

ASSET - Resources held or owned by a government which have on-going value - that is, they benefit more than one accounting period.

AUTHORIZED POSITIONS - The number of employee positions authorized in the budget, some of which may be filled during the course of the budget year.

AVAILABLE (UNDESIGNATED) FUND BALANCES - The funds remaining from prior years activity that are available for appropriation in the current budget year.

BASE BUDGET - The cost of continuing the existing level of services in the current budget year.

BOND - A written promise to pay a specified sum of money (the face or principal value of the bond), at a specified date or dates in the future (the maturity date), along with interest at a specified rate.

BONDED DEBT - That portion of City debt represented by outstanding bonds.

BOND REFINANCING - The payoff of old bonds and the re-issuance of new bonds in order to obtain better interest rates and/or better bond conditions.

BUDGET - A financial plan, for a specified period, of operations that matches all planned revenues and expenditures with the services to be provided by the City.

BUDGET BASIS - The basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

BUDGET CALENDAR - The schedule of key dates that the City follows in the preparation and adoption of the budget.

BUDGETARY CONTROL - The control or management of the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

BUDGET DOCUMENT - The written instrument used by City to present a comprehensive financial plan of operations to the City Council.

BUDGET MESSAGE - The opening section of the budget presented by the City Administrator, which presents the City Council and the Citizens of Liberty with highlights of the most important aspects of the budget.

BUDGET ORDINANCE - The official enactment by the City Council to approve the budget as presented that authorizes staff to obligate and spend revenues.

CAFR - Comprehensive Annual Financial Report.

CAPITAL ASSETS - Assets of significant value and having a useful life of several years. Capital Assets are also called fixed assets.

CAPITAL BUDGET - The appropriation of resources for capital assets.

CAPITAL IMPROVEMENTS - Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; also referred to as infrastructure.

CAPITAL IMPROVEMENTS PROGRAM - A plan for capital improvements to be incurred each year over a set number of years to meet long term capital needs of the government.

CAPITAL OUTLAY - Fixed assets which have a value of more than \$5000 and have a useful economic life of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.

CAPITAL PROJECTS FUND - A fund created to account for the financial resources to be used for the acquisition or construction of major capital facilities or equipment.

CASH BASIS - A basis of accounting in which transactions are recognized only when cash is received or spent.

CHARGES FOR SERVICES - Revenue derived by charging a fee only to the specific user of the service.

CITY COUNCIL - The governing body elected by the Citizens of Liberty to provide policy direction for the operations of the City. Currently, this consists of a Mayor who is elected at large and 8 Council Members who are elected from four districts - two Council Members per district.

COMMODITIES - Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, and asphalt.

CONSTANT OR REAL DOLLARS - The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point of time in the past.

CONSUMER PRICE INDEX (CPI) - A statistical description of price levels provided by the U.S. Department of Labor. This index is used as a measure of the increase in the cost of living (economic inflation).

CONTINGENCY RESERVE - A budgetary reserve set-aside for emergencies or unforeseen expenditures not included in the budget.

CURRENT TAXES - Taxes levied and due within a one-year period.

DEBT SERVICE FUND - A fund established to account for the accumulation of resources for, and the payment of long term debt principal and interest.

DEDICATED TAX - Taxes that are levied to support a specific government program or purpose. Tax Increment Financing taxes is one example.

DELINQUENT TAXES - Taxes that remain unpaid after the due date and which have penalty and interest attached. In Missouri, tax statements are mailed in November and are due by December 31.

DEPARTMENT - A major administrative organization unit of the City that includes management responsibility for one or more operating divisions.

DEPRECIATION - The process of recognizing the physical deterioration of assets over a period of time. All assets are assigned an estimated life when purchased and a portion of the purchase price is charged off each year in recognition of wear and tear. Depreciation is recorded only in enterprise funds for the purpose of calculating net income for such funds.

DEVELOPMENT FEES - Those fees generated by building, development and growth in a community. Included are building permits, site plan review fees, zoning, planning, and subdivision fees.

DISBURSEMENT - The expenditures of money from an account.

DIVISION - An organization unit of the City that indicates management responsibility for a specific activity.

EMPLOYEE (OR FRINGE) BENEFITS - Contributions are made by a government to meet commitments or obligations for employee benefits. Included is the government's share of Social Security and various pension, life, and medical plans.

ENCUMBRANCE - The commitment of funds to purchase an item or service. To encumber funds means to set aside funds to pay future cash expenditures.

ENTERPRISE FUND - A fund established to account for operations of the City that sets fees based on recovering costs incurred to provide the service.

EXPENDITURES - A decrease in the net financial resources of the City due to the acquisition of goods or services.

EXPENSE - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest and other charges.

FINES & FORFEITURES - Revenues generated from fines and penalties levied for commission of statutory offenses and violations of City Ordinances.

FISCAL POLICY - A government's policy with respect to its revenues, spending, and debt management as these relate to government services, programs and capital investments. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

FISCAL YEAR - The 12-month period in which the annual operating budget applies. The City of Liberty operates on a calendar year basis of January 1 to December 31.

FRANCHISE FEE - A fee paid by public service utilities for use of public right-of-way to deliver their services. The City currently has franchise agreements in place for Electric, Natural Gas, Telephone, and Cable services.

FULL FAITH AND CREDIT - A pledge of a government's taxing power to repay debt obligations.

FULL-TIME EQUIVALENT POSITION (FTE) - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours of work per year. For example, a part-time clerk working 20 hours per week would be the equivalent to .5 of a full time position.

FUND - An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government functions.

FUND BALANCES - The excess of assets over liabilities and reserves.

GAAP - Generally accepted accounting principles. A uniform minimum standard for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB - Government Accounting Standards Board. The governing body that determines GAAP.

GENERAL FUND - The fund used to account for all financial resources of the City except those required to be accounted for in a separate fund.

GENERAL OBLIGATION BOND - Bonds that finance a variety of public projects and which the taxing authority of the City backs.

GFOA - Government Finance Officers Association

GRANT - A contribution by a government or other organization to support a specific function or operation.

INTERFUND TRANSFERS - Transfer of resources between two funds of the same governmental unit.

INTEREST EARNINGS - Revenue derived from the investment of cash on hand during the year in securities as specified by the City investment policy.

INTERGOVERNMENTAL REVENUE - Revenue received from Federal, State or local government bodies. Includes payment from other taxing authorities such as the School District.

INTERNAL SERVICE FUND - A fund established to account for the provision of goods or services from one City department or agency to another on a cost reimbursement basis. The City has established the Central Services Fund to account for the repair and maintenance of City vehicles provided at a central location to all operating divisions of the City.

LAPSING APPROPRIATION - An appropriation that expires after a set period of time, generally for the term of the budget year. At the end of the specified period, any unencumbered or unexpended balance lapses.

LEVY - The process of imposing taxes for the support of government activities.

LICENSES, PERMITS, & FEES - Revenues collected by the City from individuals or business concerns for rights or privileges granted by the City.

LINE ITEM BUDGET - Budget that is prepared on the basis of individual accounts of what is to be spent such as office supplies, paper supplies, or equipment maintenance.

LONG TERM DEBT - Debt that is repaid over a period of time longer than one year.

MAINTENANCE - All materials or contract expenditures used for repair and upkeep of City buildings, equipment, systems, or land.

MATERIALS & SUPPLIES - Expendable operating supplies necessary to conduct daily departmental activity.

MODIFIED ACCRUAL ACCOUNTING - A basis of accounting in which revenues are recognized in the period in which they become both available and measurable. Expenditures are recognized in the period in which a liability is incurred.

N.I.D. (Neighborhood Improvement District) - A method of financing infrastructure improvements through a process of assessing the property owners in the improvement district for the costs of the improvements.

OPERATING BUDGET - The portion of the annual budget that provides a financial plan for the daily operations of government. Excluded from the operating budget are capital project expenditures that are accounted for in the Capital Projects Budget portion of the annual budget.

OPERATING EXPENSES - The cost for personnel, materials and equipment required for a department to function,

OPERATING TRANSFER - A transfer of resources from one fund to another.

ORDINANCE - A formal legislative enactment by the governing body of a municipality. An ordinance has full force and effect of law within the boundaries of the municipality. All revenue raising measures such as the imposition of taxes, special assessments, or service charges require an ordinance.

PAY-AS-YOU-GO BASIS - A financial policy whereby the capital outlays are funded from currently available resources rather than from debt.

PERSONAL SERVICES - The costs associated with compensating employees for their labor, including salaries and fringe benefits.

PFA (PUBLIC FACILITIES AUTHORITY) - Corporation that was organized in 1989 to issue bonds and build the Liberty Community Center. The Center is leased to the City of Liberty over a 20-year term - the same term as the life of the bonds issued to build the Center. Also, it was used as a source of funding the Fountain Bluffs Sports Complex.

PRIOR YEAR ENCUMBRANCES - Obligations are from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriations is reserved. They cease to be encumbrances when the obligations are paid or are otherwise terminated.

PROGRAM - An activity or set of activities that provides a particular service to the Citizens.

PROGRAM BUDGET - A method of budgeting that allocates money to the functions or activities of a government rather than to specific line items of cost.

PROGRAM MEASUREMENTS - Specific quantitative measures of work performed within a program. The program measures the quantity the efficiency and effectiveness of a given program.

PROPERTY TAXES - Revenues derived from the levying of taxes on real and personal property located within the City limits. Property taxes are levied according to the properties assessed value.

PUBLIC HEARING - That portion of City Council meetings where the Citizens may present evidence and provide information on both sides of an issue.

RESERVE - An account used to indicate that a portion of a fund balance is restricted to a specific purpose.

RESOLUTION - Official action of the City Council directing a specific action be taken. Resolutions are less formal than an Ordinance and have less weight of law.

RESOURCES - Total amounts available for appropriations including estimated revenues, fund transfers, and beginning fund balances.

REVENUE - Funds received by a government as a part of daily operations.

REVENUE BONDS - Bonds whose principal and interest are payable solely from the revenues raised by a specific function or activity.

SALES TAX - A tax placed on the value of goods sold within the City limits. The rate is set by a majority of the voters within the City. The tax is collected by the State of Missouri and remitted to the City each month.

SOURCE OF REVENUE - Classification system whereby revenues are recorded according to the source they came from - that is, taxes, permits, interest, or other.

SUPPLEMENTAL APPROPRIATION - An appropriation of resources made by the City Council after the budget has been formally adopted.

TAXES - Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of all the people.

TAX BASE - The total value of all real and personal property within the City limits as of January 1 of each year.

TIF (TAX INCREMENT FINANCING) - An economic tool used to finance real estate development costs within a specific area of the City. Additional property taxes generated by development within the TIF area are used to finance the cost of real estate and infrastructure improvements.

TAX LEVY - The product of multiplying the tax rate per \$100 of value times the tax base.

TAX RATE - The amount is based per \$100 of value that will be levied against all property within the City limits. The tax rate must be adopted by the City Council annually and consists of two components: The General Operating Rate and the Park Funds Rate. The City has no property tax levy for debt service, as there are no outstanding general obligation bonds. The City's maximum tax rate for general operations is \$.93 per hundred dollar of value. Any rate above this requires a vote of the Citizens of Liberty. This rate was set in 1985 as part of the statewide reassessment program.

UNRESERVED FUND BALANCES - That portion of a fund's balance that is not restricted to be used for a specific purpose and that is available for appropriation.

USER FEES - The payment of a charge or fee for direct receipt of a service by the party benefiting from the service.

GENERAL INFORMATION

City Fund Structure

General Fund

This fund is the general operating fund of the City. It accounts for all financial resources that are not required by law or Council policy to be accounted for in another fund.

Special Revenue Funds

These funds account for financial resources that are legally restricted to being spent for specific purposes. Included in this category are the Park Fund, the Police Training Fund and the Cemetery Fund.

Capital Projects Funds

These funds account for financial resources that are restricted to being used for major capital projects or capital equipment purchases.

Debt Service Funds

These funds account for financial resources that are legally restricted to being used to make principal and interest payments on the bonded debt of the City.

Enterprise Funds

These funds account for financial activities that are financed and operated similar to private enterprises. Such funds recover the costs of providing goods or services through user charges based on the level of usage of the service. The City has three enterprise funds: the Water Operating Fund, the Sewer Operating Fund, and the Sanitation Fund.

Non-Expendable Trusts

These funds are used to account for financial resources held in trust by the City for specific purposes and where the principal of the trust can only be used to produce income to support the primary purpose of the trust. The City has three such trust funds - the Fairview Cemetery Trust Fund, the Mt. Memorial Cemetery Trust Fund, and Frank Hughes Memorial Fund. Interest earned on the principal in these funds is used to provide on-going maintenance to the respective cemeteries the trusts are named after.

Budget Process

Budget Adoption

The City of Liberty's budget preparation process is integrated with an annual effort to assess the City's overall financial condition and to identify long-range priorities for capital improvements and new program initiatives.

The budget process begins in July of each year with the preparation of an evaluation of the City's financial condition and long-range estimates for revenues available to meet operating and capital needs. City staff then uses this evaluation as the basis for a set of recommended budget priorities for the next budget year. These priorities are reviewed by Council in a study session and adopted or modified in accordance with Council priorities for the next budget year.

Based on Council priorities, budgets are developed and distributed to all departments in early August. Each department is responsible for developing their budget within the resources available based on revenue projections for the coming year.

The administration and finance departments receive the proposed budgets early in September. They are reviewed by the management analyst for accuracy, completeness and assurance that requested expenditures do not exceed available revenues. Each department head meets first with the management analyst and for a second review with the city administrator and the finance director to discuss the budget priorities for their department and how the proposed budget meets those priorities.

A management team meeting is then held to review all proposed budgets within the context of available resources and competing needs. Priorities are established and projects funded based on available resources.

The proposed budget is then compiled and submitted to the City Council for review. The City Council holds budget review sessions to review the proposed budgets and provide input on policy decisions contained in the budget document. Copies of the proposed budget are made available to the public and press for their review and comment.

A public hearing on the proposed budgets is held the first regular meeting of December to provide a forum for Citizen input. The final budget, as approved or amended by the City Council, is adopted by ordinance the second regular Council meeting in December for implementation on January 1.

Budget Basis

The budgets of the general fund, special revenue funds, capital project funds and debt service funds are prepared on the modified accrual basis of accounting.

Under this system, revenues are recorded on a cash receipt basis unless they are susceptible to accrual. To be susceptible to accrual, revenue must not only be measurable, but it must be received within a short enough span of time to be available to finance current operations of the City. Revenues susceptible to accrual include sales taxes, franchise fees, interest on investments and certain State

or Federal grants. Licenses, permits, fines and miscellaneous revenues are not recorded until received in cash because they usually are not measurable until received.

Expenditures are budgeted for in the year funds are expended. Encumbrances are used during the course of a fiscal year as a budgetary tool, but are closed at year-end and reported as reservations of fund balance. Purchase orders still open at year-end are rolled into the next year's budget and charged to expenditures in the period that cash is expended.

Enterprise funds are budgeted on a full accrual basis. Under this method, revenues are recognized when billed and expenses are recorded when a legal commitment is made.

Budget Amendment Process

Once the budget is adopted by ordinance, the Finance Department monitors the budget on a monthly basis. Expenditure reports are made available to all departments by the 20th of each month. A summary progress report is also made available to the City Council on a quarterly basis.

Operating budgets are monitored on a fund level basis. Any expenditure that would cause a fund to exceed the approved budget must be authorized by the City Council in advance and a budget amendment ordinance prepared to provide the funds necessary for the expenditure.

Capital budgets are monitored on a project basis and a budget amendment ordinance is required for any expenditure that would cause the project to exceed the approved budget.

Date	Event
July 31, 2019	Finance submits 2019 and 2020 FTE Positions Sheets to Departments for: Validation of 2019 position status -- Validation & Forecast of 2020 Positions
August 7, 2019	Departments return 2019/2020 FTE Position Sheets to Finance for end of the year forecasting and 2020 budget costing
July 31, 2019	Finance submits 2020 Budget Package to the Management Team: 2020 Budget Directions, 2020 Non-Salary & Non-FTE Salary Forecast Directions, 2020 Budget Worksheets, & 2020 Line Item Sheets, Program Narratives and Unmet Funding Needs forms - General Fund - Parks Fund - Water and Waste Water Funds - including Capital/Equipment funding not provided by special Sales Tax funds
August 23, 2019	Preliminary 2019 End of the Year Forecasts due to Finance Finance Updates 2019 Budget Forecast
August 12, 2019	Finance Updates 2020 Salary Budgets - Discusses assumptions with Management Team
September 6, 2019	Final 2019 End of the Year Forecasts due to Finance 2020 Non-Salary Budgets due to Finance - General Fund and Park Operating Completed input into the budget spreadsheets/OpenGov - line item sheets not due
Week of September 3, 2019	Administration, Finance, Public Works, Parks and Utilities Departments discuss 2020-2022 CIP Requirements
Week of September 2, 2019	Administration, Finance, Public Works, Parks and Utilities Departments discuss 2020-2022 CIP Requirements
Sept 16, 2019	General Fund Consensus Revenue Discussion with Management Team
Sept 9, 2019 to Sept 30, 2019	Finance review of submitted information Revision/additional information requests to Departments
Sept 16, 2019	Water, Sewer, Sanitation and Special Purpose Sales Tax Budgets Due to Finance
September 18, 2019	Discussion with the Budget Committee on 2019 Forecast and 2020 Budget - General Fund Revenues
Week of September 23, 2019	Finance submits General Fund & Parks completed budget materials back to Departments: Multi-year fund balance recaps – all funds; Revenues - all funds (2019 initial forecast; 2020 initial budget; & future year projections as required); Expenditure Summaries - all funds (2019 initial forecast; 2020 budget; & future year projections as required)
Week of September 23, 2019	Management Team Budget Meeting – Location to be determined: First round fiscal findings - deficit or surplus discussion - Finance; Tentative 2020 Fee Discussion - non-utility & Roadway - applicable Departments; Budget balancing directions - City Administration; Discussion - Management Team; & 2020 Capital equipment funding recommendation discussion.
Week of Sept 23, 2019	Finance and Utilities Departments calculate 2020 User Rate Requirements
Month of October 2019	Finance Team coordinates with respective Departments and completes Miscellaneous Budgets Fairview Cemetery-KG,Mt. Memorial Cemetery-KG,Cemetery Maint.-KG, Frank Hughes-CM, Public Facilities-CM, Cable Reserve-CM,NID-AC, Police Training-KG,TIF Funds AC
Week of Oct 01, 2019	Required Budget reductions due to Finance
October 2, 2019	Budget Committee Discussions on Proposed 2020 Utility Budgets and Rates - Update on 2020 budget development Department reductions communication via memo/email (input into budget spreadsheets); & Program Narratives, Unmet Funding Needs and updated select line items due
October 9, 2019	Continued Management Team Discussions on Proposed 2020 General Fund and Parks Fund Budgets (if required)
Week of October 7, 2019	Citizen Sales Tax Oversight Committee (Capital Fund; Fire Fund; Parks Fund; & Transportation Sales Tax Fund); Park Board (review & approval of the 2020 Park Budget - expenditures & user fees); Eco/Devo Board - Road District on Road District Budget; Public Safety Sales Tax Committee (PSST)
October 9, 2019	Continued Budget Committee Discussions on Proposed 2020 Parks Dept Budgets - Update on 2020 budget development
October 16, 2019	Continued Budget Committee Discussions on Proposed 2020 Utility Budgets and Rates - Update on 2020 budget development
October 23, 2019	Staff presents recommended 2020 General Fund Budget to Budget Committee Staff presents recommended 2020 Sales Tax Budgets
Week of November 4, 2019	Budget Committee finalizes 2020 General Fund Budget, Sales Tax Funds and is presented 2020 Parks Budget (additional dates will be added as required)

November 4, 2019	Council Study Session on 2020 Water, Sewer, & Sanitation Budgets and 2020 User Rates
November 8, 2019	Budget Committee finalizes 2020 Water, Sewer, & Sanitation Budgets and User Rate recommendation (if required)
October 31, 2019	30 Day Public Hearing Notice of Waste Water User Rates Adjustment Published in Tribune
November 18, 2019	Council Study Session on 2020 General Fund and Parks Funds budget recommendation
November 12, 2019	Start preparing 2020 Budget Ordinance
November 20, 2019	Budget Committee raps up any last minute budget details and is presented the miscellaneous budgets and TIF budgets
December 21, 2019	Council Study Session on 2020 Capital Improvement Plan Recommendations - Special Purpose Sales Tax Funds and Staff Developed CIP; CSTOC End of year report for two year report
December 9, 2019	First Reading of 2019 Budget Adjustment Ordinance; First Reading of 2020 Budget Ordinance 2020 Waste Water User Rate Public Hearing on 1st reading First Reading of 2020 Water/Waste Water/Sanitation User Rate Adjustments
December 16, 2019	Second Reading of 2019 Budget Adjustment Ordinance; Second Reading of 2020 Budget Ordinance (Special Session) Second Reading of 2020 Water/Waste Water/Sanitation User Rate Adjustments

City of



101 East Kansas Street
Liberty, Missouri 64068

www.LibertyMissouri.gov
www.facebook.com/LibertyMissouri
www.twitter.com/LibertyMissouri